IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 2.1.2018

Appeal No. C/52513/2016-SM

(Arising out of Order-in-Appeal No. CC(A) Cus/D-I/ACC Exp/266/2016 dated 19.4.2016 passed by the Commissioner of Customs (Appeals), New Delhi)

M/s Personal Creations Appellant

Vs.

CC, New Delhi Respondent

Appearance

Shri Randhir Kumar, Advocate - for the appellant
Shri R.B. Gupta, Secretary of Co.

Shri G.R. Singh, D.R. - for the respondent

CORAM: **Hon'ble Mr. S.K. Mohanty, Member (Judicial)**

Final Order No. 50024/2018

Per S.K. Mohanty :

Heard both sides.

2. Imposition of penalties under Section 112 and 117 of the Customs Act, 1962 for non-fulfilment of export obligation within the stipulated time frame, is the subject matter of present dispute. In this case, the authorities below have imposed penalty of Rs. 73,000/- and Rs. 50,000/- under Section 112 and 117 of the Act respectively. Since, the quantum of penalty is very paltry and in view of the fact that large number of cases are pending for disposal before the

Tribunal, in exercise of the powers conferred under the Second proviso to Section 129A of the Act, I refuse to consider the appeal filed by the appellant on merit. Accordingly, the appeal is dismissed.

(Dictated & pronounced in open Court)

(S.K. Mohanty)
Member (Judicial)

RM