

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No. C/220/2009

(Arising out of Order-in-Original No.Kol/Cus/AP&ADMN/07/09 dated 12.02.2009 passed by the Commissioner Customs (AP&Admn.), Kolkata)

Commissioner of Customs (Airport & Admin.), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Kapoor & Co. Pvt. Ltd.

Respondent (s)

Appearance:

Shri S.K.Naskar, AC(AR) for the Appellant (s)

None for the Respondent (s)

CORAM:

Hon'ble SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

Hon'ble SHRI V.Padmanabhan, Member (Technical)

Date of Hearing/Decision:- 01.05.2018

ORDER NO. FO/75905/2018

Per Dr. Satish Chandra

1. The present appeal has been filed against the Order-in-Original No.Kol/Cus/AP&ADMN/07/09 dated 12.02.2009.

2. The brief facts of the case are that the CISF personnel at Netaji Subhas Dock, Kolkata detained one Sri Ram Nath Jha, Jetty Sircar while affixing sticker unlawfully and without the permission from the department, on the outer cartons of the consignment imported by Shree Hanuman Enterprise, Kolkata where the clearance job was assigned to the respondents. Shri Jha was the employee of the respondent. In the circumstances the department was of the view that CHA has failed to

follow the provisions of the CHALR, 2004 as far as they had not prepared/presented the import documents strictly in accordance with the said rule. In the circumstances the security deposit of Rs.25,000/- was confiscated. The department considered it too low punishment and wants to revoke the licence. Hence, the present appeal.

3. With this background we heard Shri S.K.Naskar, AC(AR) for the department and perused the appeal record. None is present for the respondent.

4. On perusal of records it appears that the crime was committed by the employee of the respondent. By looking at the nature of the crime, the punishment awarded by the impugned order appears reasonable. Hence, we decline to interfere with the impugned order and the same is hereby sustained alongwith reasons mentioned therein.

5. In the result, the appeal is dismissed.

(Dictated and pronounced in the Open Court)

S/d.
(Justice Dr. Satish Chandra)
President

S/d.
(V.Padmanabhan)
MEMBER (Technical)

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