

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76098 of 2019

(Arising out of Order-in-Appeal No.KOL/CUS(CCP)/AA/110/2019 Dated 13.02.2019
passed by Principal Commissioner of Customs (Appeal), Kolkata.)

M/s. Sahabul

(Vill.-Gangamaila, P.O.-Amalyhari, P.O.- Islampur,
Dist.-Uttar Dinajpur, Pin-Code-733202)

Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

(2nd Floor, Customs House, 15/1, Strand Road, Kolkata-700001)

Respondent

APPEARANCE :

None for the Appellant

Mr. M. P. Toppo, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO.75381/2023

Date of Hearing : 15 May 2023
Date of Decision : 15 May 2023

PER R. MURALIDHAR

No one appeared on behalf of the Appellant inspite of several adjournments.

2. It is being given to understand that due to financial constraints, the Appellant is not in a position to seek the help of any advocate to represent him.

3. Perused the documents with the help of the Learned AR.

4. It is seen that the Appellant was charged with smuggling of cattle with a value of Rs.59,190/-. The livestock was confiscated absolutely and they have been auctioned and the Department has realized Rs.59,230/-, as can be seen from the OIO.

5. The Adjudicating Authority has imposed penalty of Rs.1,77,690/- on the Appellant. The Commissioner (Appeals) has dismissed their Appeal. Therefore, the Appellant is before the Tribunal.

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6. It is seen that the confiscated livestock have already been sold through auction and the amount has been realized by the Department. The Appellant seems to be illiterate person, who might have taken up this activity being lured by small amount to be given to him for this activity. Therefore, the penalty of almost 3 times of the value of the goods seems to be very harsh. Taking into account that the Appellant has already deposited Rs.17,769/- as pre-deposit to this Tribunal, I reduce the penalty of Rs.1,77,690/- to Rs.17,769/-.

7. Accordingly, the amount already paid by the Appellant at the time of pre-deposit will be adjusted by the Department against the Confirmed penalty of Rs.17,769/-.

8. Appeal stands disposed of thus.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja