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

REGIONAL BENCH – COURT NO.2

Customs Appeal No.76668 of 2019

(Arising out of Order-in-Appeal No.Kol/Cus/CC(P)/36/2019 dated 22.05.2019 passed by Commissioner (Appeals) of Customs, Kolkata)

M/s S.M.Trade Link
9, Eastern Park, 2nd Road, Santoshpur, Kolkata-700075

Appellant

VERSUS

Commissioner of CGST & Excise, Kolkata North
180, Shantipally, Rajdanga Main Road, Kolkata-700107

Respondent

APPERANCE :

None for the Appellant
Shri M.P.Toppo, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO...75642/2023

DATE OF HEARING : 07.06.2023
DATE OF DECISION : 07.06.2023

Per Ashok Jindal :

The appellant is in appeal against the impugned order for imposition of penalty under Section 112 of Customs Act, 1962.

2. The facts of the case are that vide Bill of Entry No.1486/13 dated 24.06.2013, the appellant imported the consignment of readymade garments. At the time of clearance of goods, the appellant produced a certificate issued by Bangladesh University of Textiles, Dhaka, certifying absence of hazardous dyes such as Azo-dyes. The said was taken on record and the goods were allowed to be cleared. Thereafter, it was found that the Bangladesh University of Textiles is not accredited with

Bangladesh Accreditation Board. Therefore, the certificate produced by the appellant at the time of clearance of the goods is not acceptable.

2.1 In that circumstances, proceedings were initiated by issuance of show-cause notice dated 30.01.2016 for confiscation of goods imported by the appellant and to impose penalty under Section 112 of the Customs Act, 1962.

2.2 The matter was adjudicated. The goods was held liable to be confiscation and penalty under Section 112 of the Act was imposed.

2.3 Aggrieved from the said imposition of penalty, the appellant is before me.

3. None appeared on behalf of the appellant. Nor any request for adjournment has been received. Considering the aspects, the appeal itself can be taken up at this stage. Accordingly, the same is taken up for disposal.

4. I find that the goods were cleared by the Customs Officials on 24.06.2013 and the show-cause notice has been issued on 30.01.2016, which is highly barred by limitation. Therefore, I hold that the penalty on the appellant is not imposable in the facts and circumstances of the case.

5. Accordingly, the impugned order quo imposing penalty was set aside.

6. In the result, the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

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