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

REGIONAL BENCH – COURT NO.1

Customs Appeal No.75140 of 2017
(On behalf of Appellant)

(Arising out of Order-in-Original No.01-Cus/CC/JBN/2016 dated 25.10.2016 passed by Commissioner of Customs, Patna)

Pranav Kumar
S-455, 2nd Floor, Greater Kailash II, New Delhi-110048

Appellant

VERSUS

Commissioner of Customs, Patna
C.R.Building, Birchand Patel Path, Patna-800001

Respondent

WITH

Customs Appeal No.75241 of 2017
(On behalf of Appellant)

(Arising out of Order-in-Original No.01-Cus/CC/JBN/2016 dated 25.10.2016 passed by Commissioner of Customs, Patna)

Shri Sudhir S.Chamria
40/41,A-2206 (A-Wing), Vishnu Shivam Tower, Thakur Village, Mumbai-400101

Appellant

VERSUS

Commissioner of Customs, Patna
C.R.Building, Birchand Patel Path, Patna-800001

Respondent

AND

Customs Appeal No.75242 of 2017
(On behalf of Appellant)

(Arising out of Order-in-Original No.01-Cus/CC/JBN/2016 dated 25.10.2016 passed by Commissioner of Customs, Patna)

M/s Innovagen Compserv Private Limited
40/41,A-2206 (A-Wing), Vishnu Shivam Tower, Thakur Village, Mumbai-400101

Appellant

VERSUS

Commissioner of Customs, Patna
C.R.Building, Birchand Patel Path, Patna-800001

Respondent

AND

Customs Appeal No.75243 of 2017
(On behalf of Appellant)

(Arising out of Order-in-Original No.01-Cus/CC/JBN/2016 dated 25.10.2016 passed by Commissioner of Customs, Patna)

Smt. Lata S.Chamria wife of Shri Shudhir S.Chamria
40/41,A-2206 (A-Wing), Vishnu Shivam Tower, Thakur Village, Mumbai-400101

Appellant

VERSUS

Commissioner of Customs, Patna
C.R.Building, Birchand Patel Path, Patna-800001

Respondent

APPERANCE :
None for the Appellant
Shri Subrata Debnath, Authorized Representative for the Respondent

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

FINAL ORDER NO…77581-77584/2023

DATE OF HEARING : 04.12.2023
DATE OF DECISION : 04.12.2023

Per Ashok Jindal :

Today matters were listed for hearing. Besides notice, none appeared on behalf of the appellants. Earlier also, the appellants sought adjournment, but did not appear.

2. From the facts, it is evident that the appellants sought to export the Silk Mixed Fabrics in guise of old and used garments. On examination of the export consignment, it was found that the goods have been mis-declared and the supporting manufacturer is found non-existent during the course of investigation.

3. In that circumstances, the whole of the consignment was confiscated and the redemption fine was imposed and penalties on all the appellants were imposed.

4. From the facts which are not disputed, it is clear that the appellants were actively involved in the export of the said consignments by mis-declaring the goods.

5. In that circumstances, the adjudicating authority has rightly imposed penalties on them in terms of law.

6. In view of the above, we do not find any infirmity in the impugned order and do not find any merit in the appeals, accordingly, the same are dismissed.

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

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