

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

REGIONAL BENCH - COURT NO.2

Customs Appeal No.75066 of 2019

(Arising out of Order-in-Appeal No.139-140/Pat/Cus/Appeal/2018-19 dated 03.10.2018 passed by Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna.)

Sri Amar Kishore Prasad

(S/o Late Laylal Sah, C/o.- Sri Madholal Sah, Naga Road, Ward No.22, P.S.-Raxaul, District: East Champaran, Bihar.)

...Appellant

VERSUS

Commissioner of Customs, Patna

.....Respondent

(C.R. Building (Annexe), 2nd Floor, Bir Chand Patel Path, Patna, Bihar.)

WITH

Customs Appeal No.75067 of 2019

(Arising out of Order-in-Appeal No.139-140/Pat/Cus/Appeal/2018-19 dated 03.10.2018 passed by Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna.)

Sri Sukhlal Sah

(S/o Late Ramdayal Sha, At + P.O.-Barwa, P.S.-Nakerdei,, District: East Champaran, Bihar.)

...Appellant

VERSUS

Commissioner of Customs, Patna

.....Respondent

(C.R. Building (Annexe), 2nd Floor, Bir Chand Patel Path, Patna, Bihar.)

APPEARANCE

Shri N.Chowdhury, Advocate for the Appellant (s)
Shri Ashwini K. Choudhary, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

FINAL ORDER NO. 76103-76104/2024

DATE OF HEARING : 10.06.2024

DATE OF DECISION : 10.06.2024

Per : R. MURALIDHAR :

The Appellants have filed the present Appeals being aggrieved by the penalties imposed on them.

2. The Ld.Counsel for the Appellants submits that 190.980 gms. of gold bars of foreign origin valued at Rs.5,72,940/- were seized. The Ld.Counsel submits that the Appellants were persons having no financial strength. They were carrying the gold because of the lure of few thousands of rupees. Therefore, he prays that the Appeals may be treated liberally and the penalties imposed on them may be reduced.

3. We find from the order that the gold valued at Rs.5,72,940/- were confiscated. Considering the factual details, we reduce the penalty on Shri Amar Kishore Prasad to Rs.10,000/- (Rupees Ten Thousand only) and on Shri Sukhlal Sah to Rs.5,000/- (Rupees Five Thousand only).

4. The Appeals are partly allowed thus.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)