

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.2**

Customs Appeal No.76544 of 2016

(Arising out of Order-in-Original No.CCEP/NER/13/2016 dated 07.06.2016 passed by
Commissioner of Customs (Preventie), NER, Shillong.)

Shri Amar Paul

(S/o Shri Arjun Krishna Paul, Village & P.O. Radhapur, P.S. Dharmanagar, Tripura
North, Tripura-799250.)

...Appellant

VERSUS

Commissioner of Customs (Preventive), NER, Shillong

.....Respondent

(Custom House, 110, M.G. Road, Shillong, Meghalaya-793001.)

WITH

Customs Appeal No.76545 of 2016

(Arising out of Order-in-Original No.CCEP/NER/13/2016 dated 07.06.2016 passed by
Commissioner of Customs (Preventie), NER, Shillong.)

Shri Ranjit Paul

(S/o Shri Dipak Paul, Karimganj Municipality Ward No.14, Bik, P.S. Karimganj,
Assam-788710.)

...Appellant

VERSUS

Commissioner of Customs (Preventive), NER, Shillong

.....Respondent

(Custom House, 110, M.G. Road, Shillong, Meghalaya-793001.)

APPEARANCE

Shri Tushar Dhar, Consultant for the Appellant (s)
Shri Faiz Ahmed, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)

FINAL ORDER NO. 76565-76566/2024

DATE OF HEARING : 01.08.2024

DATE OF DECISION : 01.08.2024

Per : R. MURALIDHAR :

In these Appeals 3274.269 gms. of Gold valued at Rs.88,40,526/-
were seized on 10.04.2015 from the Appellants, since they were not
carrying proper legal documents. After due process, the Gold was

confiscated absolutely and penalty of Rs.3.00 Lakhs each was imposed on the Appellants.

2. The Ld.Consultant for the Appellants submits that the Appellants are coming from very poor financial background and have taken up the job of carrying the gold in the lure of some easy money. There was no intention on their part for undertaking any smuggling activity. He submits that the issue may be considered with a liberal and humane way to set aside the penalties.

3. The Ld.AR for the Department reiterates the findings of the lower authority.

4. After going through the case records, we find that the seized gold has already been confiscated absolutely. The Appellants in this case are mere carriers and no specific allegation has been made towards their involvement in the smuggling activity. Therefore, taking a liberal approach we reduce the penalty to Rs.30,000/- each for the Appellants.

5. The Ld.Consultant submits that Appellants have already paid Rs.22,500/- each. The Adjudicating authority to verify this fact and once the Appellants pay the balance amount of Rs.7,500/- each, it would be treated as full compliance of the Tribunal's order.

6. The Appeals filed by the Appellants are partly allowed in above terms.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)