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

REGIONAL BENCH – COURT NO. 2

Customs Appeal No. 76945 of 2019

(Arising out of Order-in-Appeal No. 170/CUS/CCP-GST/2019 dated 29.03.2019 passed by the Commissioner (Appeals), G.S.T., C.X. and Customs, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007)

M/s. Calstar Sponge Limited **: Appellant**
18, R.N. Mukherjee Road, 4th Floor,
Kolkata – 700 001

VERSUS

Commissioner of C.G.S.T., C.X. and Customs **: Respondent**
Bhubaneswar Commissionerate
C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007

APPEARANCE:

Shri A.K. Manna, Consultant for the Appellant

Shri A.K. Choudhary, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75299 / 2025

DATE OF HEARING / DECISION: 06.02.2025

ORDER: [PER SHRI R. MURALIDHAR]

The issue is in a short compass.

2. The Revenue alleged that the appellant had delayed the filing of relevant documents towards finalization of imports in respect of 14 Bills of Entry. In the Order-in-Original No. AC/DMR/40/2017 dated 20.12.2017, the ld. adjudicating authority has noted that there was a delay in submission of such documents and imposed a penalty of Rs.15,000/- (Rupees Fifteen Thousand only) under Regulation 5 of the Customs (Provisional Duty Assessment) Regulations, 2011.

2.1. Against the said order, the Department filed an appeal before the Ld. Commission (Appeals) who, in the impugned Order-in-Appeal No. 170/CUS/CCP-GST/2019 dated 29.03.2019, has noted that out of the 14 Bills of Entry, in respect of 2 Bills of Entry, the appellant had not filed the relevant documents, till the month of passing of the order by the Ld. Commissioner (Appeals). Accordingly, he has enhanced the penalty to Rs.1,00,000/- (Rupees One Lakh only).

3. The Ld. Consultant appearing on behalf of the appellant submits that they had filed all the relevant documents towards the 14 consignments together vide their letter dated 09th June, 2016 wherein the details of all the 14 Bills of Entry along with details of document enclosed are given. He also submits that this letter has been duly acknowledged by the Office of the Assistant Commissioner, Dhamra Customs on 15th June, 2016. Therefore, he claims that the Ld. Commissioner (Appeals) has fallen in error in holding that in respect of 2 more Bills of Entry the appellant were yet to submit the documents.

4. We have gone through the letter dated 09th June, 2016 and found that the appellant has submitted the documents as per the list given therein. There is nothing coming out from the Revenue's records that any deficiency of any sort was noticed in respect of any of these documents. Therefore, we take the view that the appellant had filed all the necessary documents in respect of the 14 consignments. Accordingly, we set aside the enhanced penalty of Rs.1,00,000/- and affirm the penalty of Rs.15,000/- imposed by the ld. adjudicating authority in the Order-in-Original dated 20.12.2017.

5. The appeal stands disposed of thus.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd