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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75086 of 2019

(Arising out of Order-in-Original No. KOL/CUS/COMMISSIONER/PORT/59/2018 dated 31.07.2018 passed by the Commissioner of Customs (Port), Custom House, 15/1, Strand Road, Kolkata – 700 001)

Commissioner of Customs (Port) **: Appellant**
15/1, Custom House, Strand Road,
Kolkata – 700 001

VERSUS

M/s. Aries System & Services **: Respondent**
Room No. 6 & 11, 18th Floor, 33A, Chowringhee Road,
Kolkata – 700 071

APPEARANCE:

Shri Faiz Ahmed, Authorized Representative, for the Appellant (Revenue)

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77061 / 2025

DATE OF HEARING / DECISION: 24.07.2025

ORDER: [PER SHRI ASHOK JINDAL]

The Revenue is in appeal against the impugned order, which reads as under: -

"31. In view of the foregoing, I pass the following order -

a) I impose Penalty of Rs. Six Crores upon M/s. Aries Systems and Services under Section 114 (i) of the Customs Act, 1962.

b) I impose Penalty of Rs. Six Crores upon Power of Attorney Holder of M/s. Aries Systems and Services, Sri Prasenjit Nag *under Section 114 (i) of the Customs Act, 1962.*

c) I impose Penalty of Rs. Three Crores upon M/s. Padmini Polymers Ltd. under Section 114 (i) of the Customs Act, 1962.

d) I impose Penalty of Rs. Three Crores upon Sri Vivek Nagpal, the CMD of M/s Padmini Polymers Ltd., under Section 114 (i) of Customs Act, 1962.

e) I impose Penalty of Rs. Three Crores upon M/s. Gee Pee Infotech (P) Ltd under Section 114 (i) of Customs Act, 1962.

f) I impose Penalty of Rs. Three Crores upon Shri Bijay Kr. Agarwal, Director of M/s Gee Pee Infotech (P) Ltd. under Section 114 (i) of the Customs Act, 1962.

g) I, drop all the charges against the importers, 1) Indian Tin Box manufacturing Co. Ltd. 2) Associated Pigments Ltd. 3) Mehta Impex, 4) La Opala Glass Ltd., 5) Ram Chandra Ghasiram & Co., 5) Pataliputra Industries Ltd., 6) Tarana Trading Pvt. Ltd., 7) Shambhu Traders, 8) MJR Steel Pvt. Ltd. 9) Telco, 10) Sukhi Trading Co., 11) Schefields, 12) EIG Ltd., 13) Allenbury Industries Ltd., 14) Eveready Industries Pvt. Ltd., 15) Chemi Colour Agency, 16) Art Printing House, 17) Sagar Impex Pvt. Ltd., 18) Unique Plastic Industries, 19) Usha Beltron Ltd..”

1.1. By way of this appeal, the Revenue contends that the impugned order is not legal and proper to the extent of not demanding import duty from the importers and therefore, the Revenue is in appeal.

2. Heard the Ld. Authorized Representative of the Revenue and perused the records.

3. We find that the respondent herein, against whom the Revenue has filed the present appeal, is not the importer. Moreover, it is observed that a penalty of Rs.6 crores has already been imposed on the respondent under Section 114(i) of the Customs Act, 1962.

3.1. As no relief has been sought against the respondent, in these circumstances, we hold that the Revenue's appeal deserves no merit.

4. Consequently, the appeal filed by the Revenue is dismissed.

(Operative part of the order was pronounced in open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd