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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75733 of 2022

(Arising out of Order-in-Appeal No.03/CUS(A)/GHY/2022 dated 09.05.2022 passed by Commissioner of Customs, Shillong)

Shri Krishna Singh **: Appellant**
BT Road, Rupmahal Tank Thangal Bazar, Imphal,
West Bengal-795001.

VERSUS

Commissioner of Customs(Prev), Shillong **: Respondent**
110 M.G.Road, Shillong-793001.

APPEARANCE:

Shri Pranab Shikdar, Consultant for the Appellant

Shri S.Chakravorty, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 77115/ 2025

DATE OF HEARING :28.07.2025

DATE OF HEARING: 28.07.2025

Order : [Per Shri Ashok Jindal]

Today when the matter was called the Ld. Consultant appearing on behalf of the appellant submits that it is a case of seizure of mobile batteries in their premises which were admitted by the DRI are duplicate but batteries of Chinese origin which have been confiscating on the premise that these are imported goods therefore, redemption fined on penalties were imposed on the appellant.

2. Matter was adjudicated. Redemption fined of Rs. 15 Lakhs has been imposed on the appellant. Duty was also demanded and penalty of Rs. 7.8 Lakhs was also imposed.

3. Today when the matter was called appellant submits that as goods has already been damaged and not in working condition therefore, he is not contesting the redemption on the goods. He is contesting only penalty of Rs. 7.8 Lakhs imposed on them.

4. The charge of revenue against the appellant is that the goods in question are of foreign origin but no evidence has been produced by the Revenue that these batteries are smuggled in nature and of foreign origin. As these batteries are not notified items and it is mentioned to the investigation that these batteries are duplicate therefore, onus lies on the Revenue to prove that these batteries are of foreign origin which Revenue failed to do so. In that circumstances we hold that no penalty is imposable on the appellant therefore, penalty imposed on the appellant is set aside.

5. In these terms appeal is disposed of.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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