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

REGIONAL BENCH – COURT NO. 2

**Customs Appeal No. 75114 of 2022**

(Arising out of Order-in-Original No. CCP/NER/31/2021 dated 10.08.2021 passed by the Commissioner of Customs (Preventive), North Eastern Region (NER), 110, M.G. Road, Shillong, Meghalaya)

**Commissioner of Customs (Preventive)** **: Appellant**
North Eastern Region (NER), 110, M.G. Road,
Shillong – 793 001

**VERSUS**

**Md. Amir Khan** **: Respondent**
S/o. Md. Akbar Ali,
R/o. Ward No. 6, Yairipok Bamon,
Leikai Mamang, P.O./P.S. Yairipok, Thoubal,
Manipur – 795 149 and ors.

**APPEARANCE:**

Shri Tariq Sulaiman, Authorized Representative, for the Appellant-Revenue

None for the Respondent

**CORAM:**

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

**FINAL ORDER NO. 77639 / 2025**

DATE OF HEARING / DECISION: 03.11.2025

**ORDER: [PER SHRI R. MURALIDHAR]**

No one has appeared on behalf of the respondent.

1.1. In the interest of justice, the appeal filed by the Revenue has been taken up.

2. The Ld. Authorized Representative representing the appellant-Revenue submits that in this case, absolute confiscation of the 'betelnuts' and 'black pepper' has been ordered, the value of such confiscated goods being about Rs.68 lakhs. He submits that apart from this, three trucks were also

confiscated, having value of Rs.3 lakhs each. It is submitted that while penalties have been imposed to the extent of Rs.74,000/-, Rs.75,000/- and Rs.75,000/- on the drivers of these vehicles, the Revenue has come in appeal on the ground that no penalty has been imposed on the owner of the vehicles.

3. After going through the case, we find that the ground taken by the Revenue is as under: -

> *"(d) Moreover, the adjudicating officer himself in para 25 of the Order-in-Original under consideration has mentioned that the owners of the trucks under seizure had given free hands to their drivers, which transpire that the said owners did not take any effective measure to ensure that their conveyances were not used for smuggling activities."*

4. We do not find any merits in the appeal filed by the Revenue. There is nothing on record to show that the owner of the trucks had played any active part in the alleged smuggling activity.

5. Therefore, we do not find that the Department has made out any case against the truck owner.

6. Accordingly, we dismiss the appeal filed by the Revenue.

(Dictated and pronounced in the open court)

Sd/-
**(R. MURALIDHAR)**
MEMBER (JUDICIAL)

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

Sdd