

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Customs Appeal No. 77164 of 2019**

(Arising out of Order-in-Appeal No.KOL/CUS/CCP/93/2019 dated 28.08.2019 passed by Commissioner of Customs (Preventive), Kolkata)

M/s. Sandeep International, : **Appellant**
Shop No.-8, Haldiyan Ka Rasta,
Johari Bazar, Jaipur-320 003.

VERSUS

Commissioner of Customs(Preventive), Kolkata : **Respondent**
Customs House, 3rd Floor, 15/1, Strand Road,
Kolkata-700 001.

APPEARANCE:

Shri Rijoy Bhowmick, Advocate for the Appellant

Shri T.Sulaiman, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 77733/ 2025

DATE OF HEARING :13.11.2025

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Order : [Per Shri Ashok Jindal]

The appellant is in appeal against the impugned order wherein penalty under Section 112 of Rs. 4,50,000/- have been imposed on them.

2. The facts of the case are that the appellant was importers of gems and jewellery and surrendered his IEC No. 1398004405 with DGFT on 05.07.2010. Later on some imports took place in the name of their IEC and the importers could not produce proper documents for importation of the said goods from Bangladesh to get exemption of payment of duty.

3. Matter was investigated and it was found that import has been taken in the name of appellant on their IEC. Therefore, a penalty of Rs. 4,50,000/- was imposed by way of impugned proceedings. The appellant is in appeal against the said order.

4. The Ld. Counsel for the appellant submits that they have surrendered their IEC on 05.07.2010 and thereafter no communication regarding their IEC have been received from the Joint Director, DGFT, Jaipur. In that circumstances no penalty can be imposed on the appellant as appellant has nothing to do with the imports of surrender of their IEC. It is further submitted that the appellant has closed their business in 2010 itself and also closed their bank account in 2011. Moreover the appellant is in the business of gems and jewellery whereas import took place on relating to textiles which is not relevant to the appellant. Therefore, it is prayed that no penalty can be imposable on the appellant.

5. On the other hand Ld. Authorized Representative supported the impugned order.

6. Heard the parties. Considered the submissions.

7. I find that in this case the import has been taken in the name of appellant with their IEC but documents were filed with the Customs by Custom broker who has not been examined at all. The said Custom broker could have revealed the truth of the import of this case. In that circumstances, without verifying the records of the appellant penalty is not imposable on the appellant as appellant has already surrendered their IEC on 05.07.2010.

8. In that circumstances, I hold that no penalty can be imposed in this case. Accordingly penalty

imposed in this case is dropped. In these terms appeal is allowed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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