

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

Customs Appeal No.75825 of 2021

(Arising out of Order-in-Appeal No.Kol./Cus.(Port)/AKR/323/2021 dated 24.03.2021
passed by Commissioner of Customs (Appeals), Kolkata)

M/s Premier Electronics
(4, Saklat Place, Kolkata-700072)

Appellant

VERSUS

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Respondent

APPEARANCE :

Shri Arijit Chakraborty, Advocate for the Appellant

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

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77892/2025

DATE OF HEARING : 10 DECEMBER 2025

DATE OF DECISION : 10 DECEMBER 2025

Per Ashok Jindal :

By way of filing of this appeal, the appellant is seeking immunity from imposition of penalty of Rs.2,00,000/- under Section 112(a) of the Customs Act, 1962, which has been imposed on them by way of impugned order.

2. The facts of the case are that the appellant imported one consignment of color TV. During the course of examination, the said consignment was checked and it was found that it is not having EPR registration. Therefore, the said consignment was confiscated and redemption fine of Rs.4,00,000/- was imposed and penalty of Rs.2,00,000/- was also imposed on the appellant.

3. Against the said order of imposition of penalty, the appellant is before us.

Customs Appeal No.75825 of 2021

4. The Id.Counsel for the appellant submits that the appellant was not aware of the fact that the impugned consignment i.e. only one CRT Picture Tube being old and used, which was found during investigation, had no EPR registration. It was not known to the appellant. Therefore, there is no fault on the part of the appellant while importing the said consignment, but the cabinet and speaker of the said TV are totally new. In that circumstances, there is no fault of the appellant.
5. The Id.A.R. for the Revenue has reiterated the findings of the impugned order.
6. Heard both the sides and considered the submissions.
7. We find that in this case, the appellant was not aware of the fact that the old and used picture tube has been sent while cabinet and speaker are totally new. It came to know only when it was opened and they have paid the redemption fine on the said goods.
8. In view of the above, we refrain from imposition of penalty on the appellant. Accordingly, the penalty imposed on the appellant is set aside.
9. In the result, the appeal is disposed off.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)