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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75252 of 2022

(Arising out of Order-in-Appeal No. 54/Pat/Cus/Appeal/2019 Dated 22.11.2019 passed by Commissioner (Appeals) of Customs, Central GST & Central Excise 2nd Floor, C. R. Building (Annexe), Bir Chand Patel Path, Patna-800001)

Sri Umesh Kumar Mishra : **Appellant**
Prop. Of M/s. Vaibhav Laxmi Traders
Vill.+P.O.- Khamiya, P.S. Inerwa
Dist. West Champaran, Bihar

VERSUS

The Commissioner of Customs(Appelas) CGST & CX, Patna : **Respondent**
2nd Floor, C. R. Building (Annexe),
Bir Chand Patel Path, Patna-800001

APPEARANCE:

Ms. Daraksha Firdous Khan, Advocate for the Appellant

Shri F. Ahmed, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.75462/2026

DATE OF HEARING / DECISION:27.03.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

The appellant has filed this appeal against the impugned Order-in-Appeal dated 22-11-2019 passed by the Ld. Commissioner (Appeals) wherein the Ld. Commissioner (Appeals) has upheld the confiscation of the goods as made in the Order-in-Original dated 22-04-2019.

2. The facts of the case are that the case involves seizure of 6370 kgs. of Arhar Gota of Nepalese origin valued Rs. 2,22,950/- seized from the tractor bearing registration number BR-22F-5018.

3. The goods were seized on the allegation that they had originated from Nepal and illegally imported in the country without payment of appropriate customs duties.

4. During the course of hearing, the Ld. Counsel appearing on behalf of the appellant has submitted that there is no evidence brought on record to establish that the goods were of Nepalese origin. It is submitted by the appellant that their company namely M/s. Vaibhav Laxmi Traders have procured the said goods from the local farmers. In support of their claim that they have procured the goods from the local farmers, the Ld. Counsel for the appellant submits that during the course of investigation, it was ratified by the Mukhiya of Kukura Panchayat, that the said goods were purchased by Shri Umesh Mishra from the local farmers of his panchayat, namely Amiruddin Alam Gadi, village Odekha, PO Manibhari, PS Shikarpur Dist. West Champaran.

5. Accordingly, she submits that the goods in question are not liable for confiscation and hence, she pleads for setting aside the order of confiscation of the goods as well as the imposition of redemption fine and penalty, as upheld vide the impugned order.

6. On the other hand, the Ld. Authorized Representative of the Revenue reiterates the findings in the impugned order.

7. Heard both sides and perused the appeal records.

8. I find that the goods, viz. Arhar Gota, have been seized on the allegation that the goods were of Nepalese origin and the appellant have not paid the appropriate duties of customs as payable at the time of importation of these goods.

9. I find that the investigation has not brought in any evidence on record to show that the goods were of Nepali origin. Further, the evidence brought in by the appellant categorically indicates that the goods were purchased

from the local farmers. In this regard, I refer to the statement given by the Mukhiya of Kupura panchayat, where it is categorically said that the goods were purchased by Shri Umesh Mishra from local farmers of this panchayat, namely Amiruddin Alam Gadi, village Odekha, PO Manibhari, PS Shikarpur Dist. West Champaran.

10. Thus, I find that the evidence available on record indicates that the goods were of indigenous origin and the same were purchased from the local farmers. As there is no evidence available on record to indicate that the goods were of imported origin from Nepal, I hold that the said goods are not available for confiscation. As the confiscation of goods is not sustained, the question of imposing redemption fine and penalty does not arise.

11. In view of the above, I set aside the impugned order qua confiscation of the goods, imposition of redemption fine and imposition of penalty on the appellant herein and allow the appeal filed by the appellant, with consequential relief, if any, as per law.

(Dictated and pronounced in the open court)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RKP