

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Customs Appeal No. 75306 of 2026**

(Arising out of Order-in-Original No.KOL/CUS/PR.COMMR./PORT/GR-1/09/2026
dated 10.02.2026 passed by Commissioner of Customs(Port),Kolkata)

M/s. Navya Agro, : **Appellant**
Shree Vinayak, 4th Floor, Flat-4A,
39E, Kankurgachi Road, Kolkata-700054.

VERSUS

Commissioner of Customs(PORT), Kolkata : **Respondent**
15/1, Strand Road, Custom House, Kolkata-700 001.

APPEARANCE:

Shri Rathindra Nath Bandyopadhyay, Advocate, Sukanya Roy, Consultant & Rupsha Chatterjee, Advocate for the Appellant

Shri F.Ahmed, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO. 75733/ 2026

DATE OF HEARING: 21.05.2026

DATE OF DECISION: 21.05.2026

Order : [Per Shri R.Muralidhar]

The appellant has imported 269080 kgs of yellow peas for which Bill of Entry No. 7113629 dated 25.01.2026 was filed. The importer has filed YP-IMS registration on 18th day from the date of Bill of Lading date because of which there is a delay of 11 days. The Ld Advocate submits that on the ground that the condition specified under DGFT P.N. No. 46/2023 dated 06.03.2024 has not been fulfilled, the Adjudicating Authority has ordered confiscation of the consignment, giving the option to the appellant to pay the Redemption Fine of Rs. 5 lakh. He has also imposed penalty of Rs. 5 lakhs. Being

aggrieved the appellant has filed the present appeal before the Tribunal

2. The Ld. Counsel appearing on behalf of the appellant, submits that the delay in filing YP-IMS was only because of the delay in getting the proper documents from overseas exporter. Bill of Lading was dated 29.11.2025 whereas the YP-IMS registration was obtained on 17.12.2025. He submits that this is purely a procedural defect, resulting in a delay of about 11 days. Therefore, the confiscation of the consignment and Redemption Fine imposed and penalty imposed are not warranted.

3. He also submits copy of the OIO dated 27.11.2025 passed by the same Adjudicating Authority in respect of same product having the assessment value of Rs.86.06 lacs, wherein there was a delay 83 days, the Adjudicating Authority has confiscated the goods and ordered for Redemption Fine Rs. 15,000/- and has not imposed any penalty. These factual details show that the Adjudicating authority [passing both the OIOs] has been extra harsh for the procedural delay on the part of the appellant in respect of the goods with AV of Rs.72.39 lacs with a delay of mere 11 days. Therefore, he prays that the redemption fined and penalty may be set aside.

4. The Ld. Authorized Representative submits that the appellant was not vigilant in filing the YP-IMS on timely basis and they have filed the same

with a delay of 11 days. Therefore, he justifies the confiscation, Redemption Fine and the penalty imposed on the appellant.

5. After going through the appeal paper and submissions made, I find that the delay in filing the appeal is to the extent of 11days. This is a case where the delay has been caused by the exporter by not providing the details in a timely manner. The timeline specified in basically a procedure condition and any defect on this count, is a curable defect. This gets clarified by the fact that the Adjudicating authority himself has allowed this defect to be cured subject to the conditions imposed by him. This defect, definitely does not call for any confiscation of the imported goods in terms of Section 111 of the Customs Act 1962, since there is no evidence brought in with regard to under-valuation, mis-declaration, mis-classification etc. The goods were allowed to be cleared in the normal course on payment of the required Customs Duty. Therefore, no case of confiscation has been made out by the Revenue. Accordingly, I set aside the confiscation and consequent RF imposed in this case.

6. I have gone through the OIOs passed by the same Adjudicating authority. On 27.11.2025, in the first case in respect of identical goods for 83 days delay, he has imposed RF of Rs.15,000 for the goods with AV of Rs.82.06 lacs and has not imposed any penalty. However, in respect of the present appellant for the goods with AV of Rs.72.39 lacs, for delay of 11 days, he has imposed RF of Rs.5,00,000 and has also imposed penalty of Rs.5,00,000. This shows the

massive inconsistency in the decision making process. As a matter of fact, as held above, no case of confiscation / RF would survive in such cases.

7. Considering the fact that the appellant has not adhered to the time-frame, for whatever reason, the appellant is still required to be imposed with the penalty. In this case, as the delay is to the extent of only 11 days, I feel that ends of justice would be met if the penalty is modified to Rs.25,000.

8. To summarize:

- (a) Confiscation and consequent RF is set aside.
- (b) Penalty is reduced to Rs.25,000

9. The appeal stands allowed partly as per the above terms. The appellant would be eligible for consequential relief, if any, as per law.

(Dictated and pronounced in the open court)

(R.MURALIDHAR)
MEMBER (JUDICIAL)