

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI**

APPEAL NO. C/85106/2016

(Arising out of Order-in-Appeal No. MUM-CUSTOM-APSC-APP-443/15-16 dated 21.10.2015 passed by the Commissioner of Customs (Appeals), Mumbai-III.)

Shri Vinayak Ghodke

Appellant

Vs.

CC (CSI Airport), Mumbai

Respondent

Appearance:

Shri Lilesh P. Sawant (Advocate)

for Appellant

Shri Chatru Singh, Assistant Commissioner (AR)

for Respondent

CORAM:

HON'BLE SHRI S K MOHANTY, MEMBER (JUDICIAL)

Date of Hearing: 18.07.2018

Date of Decision: 18.07.2018

ORDER NO. A/86952/2018

Per: S K Mohanty

Heard both sides and perused the records.

2. Imposition of penalty under Section 114(i) of the Customs Act, 1962 is the subject matter of present dispute. The impugned order has upheld imposition of penalty on the appellant, holding that the act of non-declaration of 6 un-manifested packages, while filing the Courier Shipping Bill (CSB-II) is a clear omission on the part of the

appellant and that for such act and deed, the goods were rendered liable for confiscation. Thus, it has been held that the provisions of Section 114(i) have been rightly invoked by the original Authority, for imposition of penalty on the appellant.

3. On careful consideration of the submission made by both sides and on perusal of the case records, I find that the appellant had not properly filed the declaration, which has resulted in confiscation of goods under Section 113 of the Act. Since Section 114(i) states that omission in doing the act, would render the goods liable for confiscation, and accordingly, such person is exposed to the penal consequences, I am of the view that imposition of penalty by the authorities below is justified.

4. Therefore, I do not find any infirmity in the impugned order. Accordingly, the appeal filed by appellant is dismissed.

(Dictated & pronounced in open Court)

(S K Mohanty)
Member (Judicial)

Prasad