IN THE CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI

Appeal No. C/1237/2009

(Arising out Order-in-Original No. 129/2009/ CAC/CC/MS dated 31.08.2009 passed by the Commissioner of Customs (Adjudication), Mumbai)

For approval and signature:
Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Dr. Suvendu Kumar Pati, Member (Judicial)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3.	Whether Their Lordships wish to see the fair copy of the Order?	Seen
4.	Whether Order is to be circulated to the Departmental authorities?	Yes

Shri Pritpal Singh — Appellant

Vs.

Commissioner of Customs (Adj), Mumbai — Respondent

Appearance:

None for the appellant
Shri Roopam Kapoor, Principal Commissioner(AR) for the respondent

CORAM:
Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Dr. Suvendu Kumar Pati, Member (Judicial)

Date of hearing : 24-01-2019
Date of decision : 24-01-2019

O R D E R No: **A/85229 / 2019**

Per: C J Mathew

In order-in-original no. 129/2009/CAC/CC/MS dated 31st August 2009 of Commissioner of Customs (Adjudication), Mumbai, impugned by the present appellant, Shri Pritpal Singh, duty liability under section 28 of Customs Act, 1962 has been fastened on M/s Self Knitting Works with penalties of ₹20,00,000/- and ₹15,00,000/- imposed on the present appellant who is a partner in the said establishment. Thus, the principal proceedings, for breach of the provisions of Customs Act, 1962, leading to recovery of duty and confiscation of goods pertains to M/s Self Knitting Works; detriment to the present appellant is the penalty imposed under section 112 of Customs Act, 1962 for association with goods that were held liable to confiscation.

2. We have heard Learned Authorised Representative and perused the records as none appeared for the appellant.

3. It is seen that the appeal of M/s Self Knitting Works was dismissed, *vide* order no. A/374/11/CSTB/C-I dated 12th August 2011, for failure to comply with the pre-deposit prescribed in order no. S/247-248/11/CSTB/C-I dated 13th

June 2011. Consequently, the adjudicated consequences of ineligibility on the part of the goods to be entitled to exemption from duties of customs and confiscability of goods is no longer in dispute. In view of this, the appeal of the present appellant is limited to his role, and acts of omission and commission thereof, in relation to the confiscated goods.

4. The grounds of appeal are bereft of any plea of lack of linkage and the entire challenge is restricted to confiscation of goods and the recovery of duties of customs. Hence, we find no merit that requires consideration in the appeal which is dismissed.

(Operative part pronounced in Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(C J Mathew)
Member (Technical)

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