CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH – COURT NO.1

Customs Appeal No.C/72/2011

[Arising out of Order-in-Original No.13/2010-11/CC(I), JNCH, dt.19.11.2010, passed by the CC (Import), JNCH, Sheva, Tal.Uran, Dist: Raigad]

C.C. (Import) **......Appellant**
Jawaharlal Nehru Customs House,
Tal. Uran, Dist: Raigad (Maharashtra)

VERSUS

M/s Microtrack Business Systems P. Ltd **......Respondent**
1, Rowdon Street, Shubham Room No.505, 5th Floor,
Kolkata 700 017

WITH

Customs Appeal No.C/92/2011

Arising out of Order-in-Original No.13/2010-11/CC(I), JNCH, dt.19.11.2010, passed by the CC (Import), JNCH, Sheva, Tal.Uran, Dist: Raigad

M/s Microtrack Business Systems P. Ltd **......Appellant**
1, Rowdon Street, Shubham Room No.505, 5th Floor,
Kolkata 700 017

VERSUS

C.C. (Import) **......Respondent**
Jawaharlal Nehru Customs House,
Tal. Uran, Dist: Raigad (Maharashtra)

AND

Customs Appeal No.C/93/2011

Arising out of Order-in-Original No.13/2010-11/CC(I), JNCH, dt.19.11.2010, passed by the CC (Import), JNCH, Sheva, Tal.Uran, Dist: Raigad

Rajiv Tibrewal **......Appellant**
Director of
M/s Microtrack Business System P. Ltd
1, Rowdon Street, Shubham Room No.505, 5th Floor,
Kolkata 700 017

VERSUS

C.C. (Import) **......Respondent**
Jawaharlal Nehru Customs House,
Tal. Uran, Dist: Raigad (Maharashtra)

Appearance:
None for the Assessee
Shri Dharmender Singh, Supdtt. (A.R.) for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO.A/85774-85776/2019

Date of Hearing: 23.04.2019
Date of Decision: 23.04.2019

PER: D.M. MISRA

None present for the Assessee despite notice. The matter has been listed on several occasions i.e. 05.06.2018, 03.07.2018, 17.08.2018, 05.10.2018, 19.11.2018, 21.12.2018, 01.02.2019, 20.03.2019 and today. On all these occasions, the Appellant neither remained present nor requested for adjournment in most of the occasions. Hence, the Appeal No.C/92/2011 and C/93/2011 filed by the Assessees are dismissed for non-prosecution.

2. Revenue's appeal No.72/2011 has been filed on the ground that the penalty imposed under Section 114A of Customs Act, 1962 should be equivalent to the duty demand confirmed and interest also. The issue whether interest be added to duty in imposing penalty u/s 114A of Customs Act, 1962 has been settled by now against Revenue by the Tribunal in the case of Bharati Airtel Ltd Vs CC Bangalore – 2012 (286) ELT 270 (Tri-Bang.)

In the result, Revenue’s appeal is also dismissed on merit.

3. Appeals are disposed of as above.

(Dictated and pronounced in the open court)

(D.M. Misra)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

CBB