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

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 630 of 2011

(Arising out of Order-in-Appeal No. 99/Mumbai-III/2011 dated 27.04.2011 passed by Commissioner of Customs (Appeals), Mumbai-III)

M/s Amdocs Development Centre (I) Pvt. Ltd. .....**Appellant**
6th Floor, Tower-2, Cybercity Magarpatta, Hadapsar, Pune-411013

VERSUS

Commissioner of Customs (II)-(Airport Special Cargo), Mumbai .....**Respondent**
6th Floor, Avas Corporate Point, Makwana Lane, Andher-Kurla Road, Behind S.M. Centre, Andheri East, Mumbai-400059

WITH

Customs Appeal No. 631 of 2011

(Arising out of Order-in-Appeal No. 101/Mumbai-III/2011 dated 27.04.2011 passed by Commissioner of Customs (Appeals), Mumbai-III)

M/s DHL Express (I) Pvt. Ltd. .....**Appellant**
S-86, IBI House, Chimtpada,
Andheri-Krula Road, Marol,
Andheri (East), Mumbai-400059

VERSUS

Commissioner of Customs (II)-(Airport Special Cargo), Mumbai .....**Respondent**
6th Floor, Avas Corporate Point, Makwana Lane, Andher-Kurla Road, Behind S.M. Centre, Andheri East, Mumbai-400059

AND

Customs Appeal No. 641 of 2011

(Arising out of Order-in-Appeal No. 100/Mumbai-III/2011 dated 27.04.2011 passed by Commissioner of Customs (Appeals), Mumbai-III)

M/s Excel Exim Services (I) Pvt. Ltd. .....**Appellant**
211-214, Sahar Cargo Estate,
V M Shah Marg, Chakala,
Andheri(E), Mumbai-400099

VERSUS

Commissioner of Customs (II)-(Airport Special Cargo), Mumbai .....**Respondent**
6th Floor, Avas Corporate Point, Makwana Lane, Andher-Kurla Road, Behind S.M. Centre, Andheri East, Mumbai-400059

Appearance:

None for the Appellant

Shri Trupti Chavan, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86497-86499/2019

Date of Hearing: 22.07.2019
Date of Decision: 22.07.2019

Per: S.K. MOHANTY

The appellants have filed the written note, with the prayer to decide the appeals based on the submissions made therein. Heard learned DR for Revenue.

2. Imposition of penalties under Section 112(a) and Section 158 of the Customs Act, 1962 is the subject matter of present dispute. On perusal of the adjudication order, we find that by invoking the said statutory provisions, the adjudication authority had imposed penalty of Rs.50,000/- on the importer-appellant and Rs.25,000/- each on the other appellants, who are the Courier agent and the CHA. The second proviso appended to sub-section (1) of Section 129A *ibid* provides the discretion to the Appellate Tribunal for refusing to admit the appeal, where the amount of fine or penalty determined in the adjudication order is less than Rs.50,000/-. Considering the fact that the amount of penalty imposed in these cases do not exceeds Rs.50,000/- and the large number of cases pending for disposal before the Tribunal, we dismiss the appeals filed by the appellants, in terms of the above statutory provisions.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

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