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

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 87321 of 2019

(Arising out of Order-in-Appeal No. 924 (Gr.VI)/2019(JNCH)/Appeal-II dated 13.06.2019 passed by Commissioner of Customs (Appeals), Mumbai-II)

M/s ARE Enterprises Pvt. Ltd. **.....Appellant**
BGTA Compound, Godown No.208,
Opp. Maratha Punjab Hotel,
Outside Octroi Naka, Rehani,
Village-Bhiwandi, Thane-421302

VERSUS

Commissioner of Customs, Nhava Sheva-V **.....Respondent**
JNPT, Custom House, Nhava Sheva,
Raigad, Maharashtra-400707

<u>Appearance:</u>

Shri Mehul Jivani, Advocate for the Appellant
Smt. Trupti Chavan, Authorized Representative for the Respondent

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

FINAL ORDER NO. A/87057 / 2019

Date of Hearing: 14.11.2019
Date of Decision: 14.11.2019

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. The appellant has assailed the impugned order dated 13.06.2019 passed by the learned Commissioner of Customs (Appeals), Mumbai-II on the ground that in terms of Section 125 of the Customs Act, 1962, the authorities cannot direct the importer to re-export the goods upon payment of the redemption fine.

3. In so far as Section 125 *ibid* is concerned, the said statutory provision provides the option to pay fine in lieu of

confiscation of the goods. Such statutory provision nowhere specifies the condition that on payment of redemption fine, the goods should be permitted for re-export by the importer. Since, there is no specific mention of re-exportation of goods under Section 125 *ibid*, I do not find any merits in the impugned order passed by the lower authorities in directing the appellant to re-export the subject goods.

4. Therefore, there is no merit in the impugned order passed by the learned Commissioner (Appeals). Accordingly, after setting aside the same, the appeal is allowed in favour of the appellant.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

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