CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85900 of 2020

(Arising out of Order-in-Appeal No. 203& 204 (CAC)/2019(JNCH)/Appeal-I dated 06.12.2019 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II)

M/s Peri (India) Private Limited **.... Appellant**
1406, DLH Park, S.V. Road, Goregaon West,
Mumbai – 400062.

Versus

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

Appearance:

Shri Sanjeev Nair, Advocate for the Appellant

Shri Ram Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85633/2023

Date of Hearing: 27.04.2023
Date of Decision: 27.04.2023

Per: Anil G. Shakkarwar

The present appeal is related to use of IEC code of the appellant by someone else for export of spurious goods. The investigation revealed that the appellant was not involved in the act of omission or commission for misuse of IEC code of the appellant for attempted export of spurious goods. Still appellant has been imposed with penalty of Rs. 2,50,000/- under Section 114 (i) of the Customs Act, 1962 through impugned order and therefore the appellant is before this Tribunal.

2. Heard both the sides and perused the records.

3. On reading paragraph 8 and 9 of impugned Order-in-Appeal dated 06.12.2019, it is clear that the learned Commissioner (Appeals) has found that the appellant were not responsible for misuse of IEC code of the appellant and appellant were not involved in any act which rendered the goods liable for confiscation. I, therefore, set aside the penalty of Rs. 2,50,000/- imposed under Section 114 (i) of the Customs Act, 1962 on the appellant.

4. In above terms, the appeal is allowed.

(Order dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

Sinha