CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 88104 of 2019

(Arising out of Order-in-Original No. CC/VA/15/2019-20/Adj (i)/ACC dated 30.09.2019 passed by the Commissioner of Customs (Import), Mumbai)

M/s Kushal Retail Pvt. Ltd. **.... Appellant**
54, 2nd Floor, Police Station Road, Basavangudi,
Banglore, Karnataka – 560004.

Versus

Commissioner of Customs-Mumbai **.... Respondent**
(Air Cargo Import)
Air Cargo Complex, Sahar, Andheri East, Mumbai-400099.

Appearance:

Shri Jhamman Singh, Advocate for the Appellant

Shri S.K. Hatangadi, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/85731/2023

Date of Hearing: 25.04.2023
Date of Decision: 25.04.2023

Per: Anil G. Shakkarwar

Heard both the sides and perused the records.

2. The appellant has been imposed with a penalty of Rs. 1 lakh under Section 117 of the Customs Act, 1962 considering the amendment of Import General Manifest (IGM), as major amendment when the imported cargo is converted from local to transshipment cargo. I have perused Circular No. 13/2005-CUS dated 11.03.2005 issued from F. No. 450/118/2004-CUS-IV by Central Board of Excise and Customs. The Board has divided the

normal amendments made to IGM into two categories viz. major amendments and minor amendments. Further, conversion of IGM from local to transshipment cargo (TP) has been classified as minor amendment by CBEC. Taking the said instructions of CBEC into consideration, I hold that the learned Commissioner has erred in treating amendment of conversion of IGM in the present case as major amendment. I, therefore, set aside the penalty imposed under Section 117 of the Customs Act, 1962 on the appellant. The impugned order is modified to the above extent.

3. Appeal is allowed in above terms.

(Order dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

Sinha