CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5

CUSTOMS APPEAL NO. 87126 OF 2022
(Arising out of Order-In-Appeal No. MUM-CUSTM-APSC-APP-167/2022-2023 dated 20.05.2022 passed by The Commissioner of Customs, (Appeals).)

FEDEX EXPRESS TRANSPORTATION AND SUPPLY CHAIN SERVICES INDIA PVT LTD
Courier Cell Sahar, Andheri (E),
Mumbai,
Maharashtra

Appellant

Vs.

COMMISSIONER OF CUSTOMS, AIR SPECIAL CARGO
6th Floor, Awas Corporate point,
Makwana Lake, Andheri-Kurla Road,
Behind S.M. Centre, Andheri (E),
Mumbai, Maharastra-400 059.

Respondent

Appearance:
Ms. Srinidhi Ganesan, Advocate for the Appellant.

Shri C.S. Vinod, Assistant Commissioner, Authorized Representative for the Respondent.

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

Date of Hearing: 27.06.2025
Date of Decision: 27.06.2025

FINAL ORDER NO:- A/86049/2025.

Heard on the appeal filed by the courier company.

2. Brief facts of the case are that courier company that is the appellant presented a bill of entry on 05.09.2019 in respect of goods imported by M/s. Welspun Global Brands Ltd. which were received by them through airway bill no. 813497458241. The declared quantity of goods were 32000 pcs of samples of RFID and declared value was USD 50 vide its invoice no. Nil dated 15.07.2019. When the investigation was carried out, it was found that actual number of RFID pcs were 34,000. The importer of consignment M/s. Welspun Global Brands Ltd through letter dated 31.12.2019 submitted invoice dated 15.07.2019 declaring value of the goods to be USD 9920. Therefore, proceedings were initiated which resulted in issue of order-in-original dated 14.12.2020 through which present appellant was held to not exercising due diligence and were imposed with penalty of Rs. 80,000/- under section 112 (a)(ii) of Customs Act, 1962 and another penalty of Rs. 20,000/- under Regulation 14 of Courier Imports and Exports Regulation, 2010. Appellant

preferred appeal before Commissioner (Appeals) who did not interfere with the original order through impugned order-in-appeal.

3. Aggrieved by the said order-in-appeal, appellant is before this Tribunal.

4. Heard the learned counsel for the appellant. Learned counsel for the appellant has submitted that as on 05.09.2019 whatever information was available with the courier company, the same was submitted in the form of bill of entry and the revised value of the consignment was informed by the importer on 31.12.2019 which was not within the knowledge of appellant on 05.09.2019. She has further submitted that Revenue has not given any evidence that deliberately wrong information was submitted by the appellant. She further submitted that original authority also did not pointed out what was the short coming in showing the due diligence by the appellant.

5. Heard the learned AR. Learned AR has pointed out that value of the consignment was increased from USD 50 to USD 9920.

6. I have carefully gone through the records of the case and submissions. Though the value of the consignment has gone up from USD 50 to USD 9920, the appellant is not responsible for concealing any information. The Revenue could not point out in what manner due diligence was not shown by the appellant.

7. I, therefore, do not find that there was any reason to impose any penalty on the appellant. I, therefore, set aside the impugned order-in-appeal and allow the appeal.

(Dictated and pronounced in open court)

(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)

suraj