

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI
REGIONAL BENCH
COURT NO.1**

Customs Appeal No. 87526 of 2016

(Arising out of Order-in-Appeal No. 371(Gr.IV)/2016 (JNCH) Appeal-II dated 04.08.2016 passed by the Commissioner of Customs (Appeals-I & II), JNCH, Nhava Sheva)

**Commissioner of Customs (Nhava Sheva-III)
Mumbai**

Appellant

Jawaharlal Nehru Custom House,
Tal: Uran, Dist: Raigad 400 707.

Versus

Steel Co

Respondent

Plot No. M-38,
MIDC, Taloja,
Dist. Raigad

Appearance:

Shri Deepak Sharma, Authorised Representative, for the Appellant
Shri Ashwani Kumar, Advocate, for the Respondent

CORAM:

**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

Date of Hearing: 09.12.2025
Date of Decision: 09.12.2025

FINAL ORDER No. 86920/2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Revenue has assailed the impugned order dated 04.08.2016 passed by the Commissioner of Customs (Appeals-I & II), JNCH, Nhava Sheva on the ground that reduction in the quantum of redemption fine and penalty is not proper and justified. However, on reading of the impugned order, we find that learned Commissioner (Appeals) has given justification in support of reduction in the quantum of redemption fine and penalty imposed on the respondent. Since the impugned order is a reasoned and speaking one, we are of the view that the same cannot be interfered with at this juncture for a decision in favour of Revenue.

3. Therefore, we do not find any infirmity in the impugned order passed by learned Commissioner (Appeals) and reject the appeal filed by Revenue.

(Order dictated in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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