CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85030 of 2022

(Arising out of Order-in-Appeal No. 504 & 505 (Gr.I & IA)/2021 (JNCH)/Appeals dated 23.05.2021 passed by the Commissioner of Customs (Appeals), Mumbai-II)

Shri Taranjeet Singh Rathore .... **Appellant**
402, Sterling Apartment ,
Near BARC Hospital Main Gate,
Deonar(East), Mumbai – 400 088

Versus

Commissioner of Customs (NS-I), Nhava Sheva .... **Respondent**
JNCH, Nhava Sheva, Uran,
Dist. – Raigad, Maharashtra – 400 707

WITH

Customs Appeal No. 85067 of 2022

(Arising out of Order-in-Appeal No. 504 & 505 (Gr.I & IA)/2021 (JNCH)/Appeals dated 23.05.2021 passed by the Commissioner of Customs (Appeals), Mumbai-II)

Shri Taranjeet Singh Rathore .... **Appellant**
402, Sterling Apartment ,
Near BARC Hospital Main Gate,
Deonar(East), Mumbai – 400 088

Versus

Commissioner of Customs (NS-I), Nhava Sheva .... **Respondent**
JNCH, Nhava Sheva, Uran,
Dist. – Raigad, Maharashtra – 400 707

APPEARANCE:

Shri N.D. George, Advocate for the Appellant

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

CORAM:

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

FINAL ORDER NO. A/86998-86999/2025

Date of Hearing: 14.10.2025

Date of Decision: 14.10.2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. The appellant herein, is an employee of M/s IOCC Shipping Pvt. Ltd., a Customs Broker. The said firm was engaged by the importers M/s Jaymco Polymers Ltd. and M/s MVB Enterprises for clearance of the import shipment of Mineral Hydrocarbon Oils as well as Mixed Hydrocarbon Oils. On investigation by the Department, it was detected that instead of the declared goods mentioned in the Bills of Entry, the actual goods imported by those firms were Kerosene/Diesel and accordingly, the proceedings were initiated for change in classification of goods, rejection of the declared value, confiscation of the same and imposition of penalties on the employee of the Customs Broker (appellants herein) and the above named importers. The adjudication orders passed by the Department were appealed against before the learned Commissioner (Appeals), which were disposed of vide Order-in-Appeal Nos. 407-409/(Gr.I/IA)/2021 (JNCH)/Appeals dated 19.05.2021 and 405-406/(Gr.I)/2021(JNCH)/Appeals dated 19.05.2021 by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva. These orders passed by the learned Commissioner (Appeals) were appealed against by the above-named importers before this Tribunal, which were disposed of vide Final Order No. A/85436-85437/2022 dated 09.05.2022 and Final Order No. A/86230/2023 dated 18.08.2022.

3. When the present appeals were called out for hearing, the learned Advocate for the appellant submits that since the proceedings initiated against the main importers were set aside by the Tribunal, the penalties imposed on the appellant herein, who is an employee of the Customs Broker, shall not be sustained.

4. We find force from the arguments advanced by the learned Advocate that the proceedings initiated against the main importers were set aside by the Tribunal. In such an event, the impugned orders having been passed in imposing penalties on the appellants under Section 112(a) and 114AA of the Customs Act, 1962, in our considered view, shall not be sustained, inasmuch as the imports made by the importers were considered to be valid import by the Tribunal in the orders referred (supra).

5. Therefore, we do not find any merits in the impugned orders passed by the learned Commissioner (Appeals), in upholding the imposition of penalties on the appellant. Accordingly, the impugned orders are set aside and appeals are allowed in favour of the appellant.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha