

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI**

REGIONAL BENCH - COURT NO. II

Customs Appeal No. 86981 of 2023

(Arising out of Order-in-Original No. 04/SJ(04)/PCC(Adjn.)/Mumbai/2023-24 dated 24.05.2023 passed by the Commissioner of Pr. Commissioner of Customs (Adjudication), Mumbai)

Commissioner of Customs, Import- Mumbai

.... Appellant

New Custom House, Ballard Estate,
Fort, Mumbai- 400 001.

Versus

Shri Pradeep Chokhany

....Respondent

Flat No.37, 4th Floor, Vasundhara Residents'
Association, 17 Bhulabhai Desai Road,
Mumbai- 400 026.

WITH

Customs Appeal No. 86982 of 2023

(Arising out of Order-in-Original No. 04/SJ(04)/PCC(Adjn.)/Mumbai/2023-24 dated 24.05.2023 passed by the Commissioner of Pr. Commissioner of Customs (Adjudication), Mumbai)

Commissioner of Customs, Import- Mumbai

.... Appellant

New Custom House, Ballard Estate,
Fort, Mumbai- 400 001.

Versus

Tapas Bhattacharya

....Respondent

2102 Plant Godrej Tower 3, 30, KK Marg,
Saat Rasta, Mumbai- 400 011.

AND

Customs Appeal No. 86990 of 2023

(Arising out of Order-in-Original No. 02/SJ(02)/PCC(Adjn.)/Mumbai/2023-24 dated 18.05.2023 passed by the Commissioner of Pr. Commissioner of Customs (Adjudication), Mumbai)

Commissioner of Customs, Import- Mumbai

.... Appellant

New Custom House, Ballard Estate,
Fort, Mumbai- 400 001.

Versus

Shri Pradeep Chokhany

....Respondent

Flat No.37, 4th Floor, Vasundhara Residents
Association, 17, Bhulabhai Desai Raod,
Mumbai- 400 026.

AND

Customs Appeal No. 86991 of 2023

(Arising out of Order-in-Original No. 02/SJ(02)/PCC(Adjn.)/Mumbai/2023-24 dated 18.05.2023 passed by the Commissioner of Pr. Commissioner of Customs (Adjudication), Mumbai)

Commissioner of Customs, Import- MumbaiNew Custom House, Ballard Estate,
Fort, Mumbai- 400 001.**.... Appellant**

Versus

Shri Shyam Sunder Bagrodia, Executive DirectorEssar Projects (I) Ltd., Essar House,
11 K.K. Marg, Mahalaxmi, Mumbai- 400 034.**....Respondent****APPEARANCE:**Shri Jitesh Kumar Jain, Authorized Representative for the Revenue
Shri Anil Balani, Advocate for the Respondents**CORAM:****HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)****HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)****FINAL ORDER NO. A/85842-85845/2026**

Date of Hearing: 06.05.2026

Date of Decision: 06.05.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. Imposition of penalty on alleged over-invoicing of imports, is the subject matter of present dispute. The show-cause notices dated 11.03.2015 and 31.08.2016 were adjudicated by the learned Principal Commissioner of Customs vide the impugned orders dated 18.05.2023 and 24.05.2023. Vide the said impugned orders, the learned adjudicating authority has dropped the proposals made in the show-cause notices. Feeling aggrieved with the impugned orders, Revenue has preferred these appeals before the Tribunal.

3. When the appeals were called out for hearing, learned Advocate appearing for the respondents submitted that the show-cause proceedings initiated against the main importers M/s Essar Power Gujarat Ltd., M/s Essar Power M.P. Ltd., M/s Essar Oil Ltd., and others were dropped by the learned Principal Commissioner of Customs, Mumbai, and subsequently the said orders were upheld by the Tribunal. Thus, he submitted that since the present respondents were only imposed with a penalty and in view of the fact that the case of the main respondents have already been dropped by the learned Principal Commissioner of Customs, penalties imposed on the present respondents should not be sustained.

4. Learned AR appearing for the Revenue also fairly concedes that the case was dropped by the learned Principal Commissioner in the case of above mentioned companies and those were appealed by Revenue before the Tribunal, but the Tribunal has dismissed the appeals filed by Revenue.

5. Since the main respondents were exonerated from any action pursuant to the show-cause notice dated 11.03.2015 and 31.08.2016, we are of the considered view that the imposition of penalties on the present respondents cannot also be sustained. Therefore, we do not find any merits in the appeal filed by the Revenue and accordingly, the impugned orders sustain and the appeals filed by Revenue are dismissed.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)