

Adarsh Kumar Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-19-2000

Reported in : (2000)(122)ELT830TriDel

Appellant : Adarsh Kumar

Respondent : Commissioner of Customs

Judgement :

1. By the impugned order, the Commissioner of Customs, Patna has ordered absolute confiscation of bales of Shahtoosh and Pashmina seized from the godown situated at G-44 Lawrence Road and Plot No. 15, Lawrence Road, Delhi. He has directed levy and recovery of appropriate duty on goods from M/s. A to Z Handicrafts and has imposed varying amounts of penalty on several persons found to have been connected with the offence of smuggling, including the appellant.

2. The appellant herein is the owner of godown situated at G-44, Lawrence Road from which 20 bales of Pashmina had been seized by the Customs. The importer has found that the appellants godown was hired by the rent of Rs. 1700 PM for the storage of smuggled goods and Rs. 500/- was paid by one Shri Raj Kumar Agarwal for storage of the goods.

3. On going through the impugned order and hearing the learned Counsel for the appellants as well as the DR, we agree with the appellant that there is no evidence brought on record to hold that the appellant had knowledge or reasonable belief

that the goods that he had stored in his godown were liable to confiscation under Section 111 thereby rendering him to penalty under Section 112. The order does not disclose any material to come to the conclusion that the appellant herein was in any way concerned with the storage of goods knowing or believing that such goods were liable, to confiscation. Therefore, the penalty imposed upon him is not justified. Accordingly, we set aside the same and allow the appeal.

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