

Shree Shipping Services Vs. Commissioner of Customs, Airport

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-28-2004

Reported in : (2005)(179)ELT284Tri(Mum.)bai

Judge : A M Moheb

Appellant : Shree Shipping Services

Respondent : Commissioner of Customs, Airport

Judgement :

1. This appeal is filed against the order of the Commissioner (Appeals) who in the impugned order confirmed the order of the lower authority.

2. The appellant is a clearing agent. The allegation against him is that he allowed goods to be shipped without a let export order. The goods concerned were factory stuffed and were brought into the Customs area for the purpose of export after shipping bill is passed. The appellant noticed that no permission by the Customs was accorded for factory stuffing. He, therefore, requested that the goods be examined before a let export order is given. He also informed the shipping company not to put the goods on board before the Customs formalities are completed. However, the steamer agent allowed the goods to be shipped. Under these circumstances, the present appellant was penalised for having allowed the goods to be shipped without completing the Customs formalities. From the records of the case, it is evident that the appellant has taken every precaution to see that the goods are not put on board. Contrary to these instructions, it is the ship- ping

company who put the goods on board and allowed the goods to be shipped.

No ground has been made out to impose any penalty on the clearing agent who acted in accordance with law.

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