

Mohd. Gujnabi Vs. Cc

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-16-2005

Reported in : (2005)(101)ECC136

Judge : S Kang, Vice

Appellant : Mohd. Gujnabi

Respondent : Cc

Judgement :

2. The appellant filed this appeal against imposition of penalty of Rs. 50,000 each under Section 112 of Customs Act.

3. The brief facts of the case are that on 31.3.2002 the appellants were apprehended at Railway Station and on their personal search currency notes of Rs. 500 denomination were recovered from the appellants. On investigation, it was found that these currency notes were counterfeit. Shri Mohd. Yasin appellant made a statement under Section 108 of Customs Act before the Custom Officers that these currency notes were purchased by them from on (sic) one Shri Bashir Bai. He also submitted that this counterfeit currency was brought from Kathmandu. After issuance of show-cause notice the currency was confiscated and personal penalties were imposed. The contention of the appellant is that no statement was made by the appellant and copy of statement was never supplied to the appellant. The contention is also that the appellant had not smuggled these currency notes from Nepal and possession of fake currency notes is no offence under the

Customs Act.

4. Ld. SDR appearing on behalf of the Revenue submitted that with the show-cause notice all the documents were supplied, and before Commissioner, the appellant had never made any grievance that statements were not supplied to them. The contention is that they admitted that fake counterfeit currency was smuggled from Kathmandu and they had purchased the same, therefore, they are liable for penal action.

5. In this case the contention of the appellant is that copy of statements were not supplied to the appellant. I find that with the show-cause notice all the statements was supplied to the appellants and before the adjudicating authority no request was made for supply of these statements. Further, I find that in the bail order whereby the bail was granted by the Session Judge the Public Prosecutor relied upon these statements. In these circumstances, I find no merit in the contention of the appellant that these statements were in supply to the appellants as the appellants were aware that these are smuggled counterfeit currency and they had purchased these notes on payment.

Therefore, in view of the fact that the appellants are dealing in the smuggled counterfeit Indian currency which is directly causing injury to the Indian economy and the security of the State. Therefore, I find no infirmity in the impugned order. The appeals are dismissed.

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