IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO. 61 OF 2014

Vardhman Yarns and Threads Limited	}	**Appellant**
versus		
The Commissioner of Customs (Exports)	}	**Respondent**

Mr. Suchanth Murthy i/b. M/s. Economic Law Practice for the Appellant.

Mr. Vijay Kantharia-Senior Advocate for the Respondent.

CORAM :- S. C. DHARMADHIKARI &
N.W.SAMBRE, JJ.
DATED :- FEBRUARY 12, 2015

P.C. :-

Having heard Mr. Murthy and despite his persuasive skills, he could not satisfy us that this Appeal raises substantial question of law.

2) The Appellant/Assessee wants to assail an order and which has been maintained by the Tribunal. That Appeal before the Tribunal arose out of the order of the Commissioner of Customs (Appeals), Mumbai, dated 14th January, 2010. The Commissioner reduced the fine to Rs.50,000/- and penalty to Rs.5,000/-. The order-in-original was passed by the Additional Commissioner of Customs, who confiscated the goods under section 111(d) and 111 (m) of the Customs Act, 1962 and a fine of Rs.3,00,000/- was imposed upon the Appellant. He also

imposed penalty of Rs.1,77,000/- This has been interfered with by the Commissioner of Customs (Appeals). He has reduced the fine and equally the penalty. Now, what is hurting the Appellant, according to Mr. Murthy, is the penalty of Rs.5,000/-. We do not find that for such a small sum and for the reason that the Tribunal has given for not interfering with it that we should entertain this Appeal. The questions of law, as they are worded, can be decided in an appropriate case. The Appeal is therefore disposed of.

(N.W.SAMBRE, J.) **(S.C.DHARMADHIKARI, J.)**