IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CUSAP No. 2 of 2007 (O&M)
Decided on : 31.03.2016

The Commissioner, Customs, Amritsar

. . . Appellant

Versus

M/s ATM International and others

. . . Respondents

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG

PRESENT: Ms. Shriya Kalra, Advocate for
Mr. Sunish Bindlish, Advocate
for the appellant-revenue.

Mr. Jagmohan Bansal, Advocate
for the respondent-assessee.

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AJAY KUMAR MITTAL, J. (Oral)

The Commissioner Customs, Custom Commissionerate, Amritsar vide Order-in-Original dated 27.07.2005 (Annexure A-1) , passed the following orders:-

"(i) xx xxx xx xxx

(ii) I impose personal penalty of ₹10,00,000/- (Rs. Ten lacs only) on ATM international, D-163, Focal Point, Jalandhar under section 114 of the Customs Act, 1962.

(iii) I impose personal penalty of ₹10,00,000/- (Rs. Ten lacs only) on Shri Ashok Kumar, Partner of M/s ATM International, D-163, Focal Point, Jalandhar under section 114 of the Customs Act, 1962.

(iv) I impose personal penalty of ₹4,00,000/- (Rs. Four lacs only) on Shri Tara Singh, Partner of M/s ATM International, D-163, Focal Point, Jalandhar under section 114 of the Customs Act, 1962.

(v) I impose personal penalty of ₹50,000/- (Rs. Fifty thousand only) on Shri Mukesh Kumar, Partner of M/s ATM International, D-163, Focal Point, Jalandhar under section 114 of the Customs Act, 1962.

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authenticity of this document
Chandigarh

> (vi) *I impose personal penalty of ₹50,000/- (Rs. Fifty thousand only) on Shri Yogesh Kumar, Partner of M/s ATM International, D-163, Focal Point, Jalandhar under section 114 of the Customs Act, 1962."*

2. It was urged by the learned counsel for the respondents-assessee that the amount of penalty in each case is less than ₹15.00 lacs, which is the monetary limit prescribed by the CBEC, New Delhi, vide instructions dated 17.12.2015 and 01.01.2016. It was urged that a joint appeal against all the respondents was not maintainable.

3. In view thereof, learned counsel for the appellant-revenue states that the present appeal may be dismissed as withdrawn as per the aforesaid instructions. However, he prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

4. Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

March 31, 2016

J.Ram

JAWALA RAM
2016.04.05 17:25
I attest to the accuracy and
authenticity of this document
Chandigarh