Sharayu Khot.

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

CUSTOM APPEAL NO. 42 OF 2018

The Commissioner of Customs (Preventive) ...**Appellant**

Versus

Shri Bhupinder Singh ...**Respondent**

Mr. Sham Walve a/w Mr. Ram Ochani, for the Appellant.

CORAM : M.S. SANKLECHA & RIYAZ I. CHAGLA, JJ.

DATE : 8 October 2018

ORDER :

1. This Appeal under Section 130 of the Customs Act, 1962 (for short "***the Act***") challenges the common order dated 28th July 2017 passed by the Customs, Excise and Service Tax

Appellate Tribunal (for short "***the Tribunal***"). It is common order passed in case of Shri. Ravinder Singh, Shri. Kanwalpreet Singh and the Appellant herein.

2. The Revenue urges the following reframed question of law for our consideration:-

> Whether in the facts and circumstances of the case and in law was the Tribunal justified in reducing the question of penalty upon the Respondent under Section 112(a) of the Act?

3. Shri. Walve, the learned Counsel appearing for the Revenue, very fairly states that the facts and law in case of Shri. Revinder Singh and the Appellant herein are identical. It is further stated that the issue arising herein stands concluded against the Revenue and in favour of the Respondent-Assessee by the order of this Court in ***the Commissioner of Customs***

(Preventive) Vs. Shri Ravinder Singh[1]. The above Appeal of the Revenue in the case of ***Shri. Ravinder Singh*** (supra) was dismissed on 25th September 2018.

4. Therefore, for the reasons indicated in our order dated 25th September 2018 in ***Ravinder Singh*** (supra), the question as proposed in the present facts does not give rise to any substantial question of law. Thus, not entertained.

5. Accordingly, the Appeal is dismissed, with no order as to costs.

[RIYAZ I. CHAGLA J.] **[M.S. SANKLECHA, J.]**

1 ***CUAPP 49 of 2018 decided on 25th September 2018***