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

CUSTOMS APPEAL NO. 2 OF 2017

M/s. Shirpur Gold Refinery Ltd. } Appellant
versus
The Commissioner of Customs (II) } Respondent

Mr. Kunal R. Chaudhari for the appellant.

Mr. M. Dwivedi for the respondent.

CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.

DATED :- MARCH 12, 2018

P.C. :-

1. The order under appeal disposes of the challenge raised by the present appellant before us in the following words:-

> "5. I have considered the rival submissions. It is an admitted position that there was a genuine mistake of inadvertent nature. It is a fact that the goods have been imported in contravention of the licence issued by DGFT, however, since the bona fide of the appellants are not in doubt and there do not appear to be any pecuniary gain to the appellant on account of such imports, it is felt that the redemption fine needs to be revised from Rs.7 lakhs to Rs.2 lakhs. Personal penalty is also reduced from Rs.3.5 lakhs to Rs.50,000/- (rupees fifty thousand only).
>
> 6. The appeal is partially allowed in the above terms."

2. The tribunal has, thus, partially allowed the appeal holding that the order-in-original suffers from no error of law apparent on the face of the record or perversity. The only argument

canvassed before the tribunal and before us was that it was a genuine mistake and there was no intention to evade the duty. The tribunal has accepted such an argument, but has scaled down the demand. The demand has been reduced/revised from Rs.7 lakhs to Rs.2 lakhs and even the personal penalty is now kept at the minimum.

3. We do not think that the appeal raises any substantial question of law. It is, therefore, dismissed.

(PRAKASH.D.NAIK, J.) **(S.C.DHARMADHIKARI, J.)**