$~39 to 41

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CUSAA 194/2018 & CM APPL. 36699-36700/2018

SHRINIWASA ROADWAYS (P) LTD ..... Appellant

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE) ..... Respondent

\+ CUSAA 195/2018 & CM APPL. 36701-36702/2018

SHRINIWAS BANSAL ..... Appellant

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE) ..... Respondent

\+ CUSAA 196/2018 & CM APPL. 36703-36704/2018

NAGENDRA MISHRA ..... Appellant

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE) ..... Respondent

Present: Mr. S.K. Singhi, Advocate for appellants.
Ms. Sonu Bhatnagar, Sr. Standing Counsel with Mr.Vaibhav Joshi, Advocate for respondent/Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **10.09.2018**

The appellant is aggrieved by the imposition of the penalty pursuant to the show cause notice issued by the Directorate of Revenue Intelligence for the investigations of allegations of transporting smuggled electronic items. The show cause notice was confirmed; the assessee's appeals to the Customs, Excise and Sales Tax Appellate Tribunal (hereafter 'CESTAT') were dismissed.

Learned counsel for the appellant urges that the CESTAT fell into error in not noticing that there was no material to implicate the appellants, particularly who were transporters. It was submitted that they were merely taking goods booked by the concerned consignors whose identities were later not found to be genuine. It was besides urged that there was no proof that the 43 consignments, which were found to contain smuggled goods, were within the knowledge of the appellant/transporter.

The CESTAT in its impugned order noticed that all the consignments of the goods – which were transported by the appellant, were fictitious. They contained electronic goods including television etc. The statement on behalf of the appellants (by Mr. Nagendra Mishra and Mr. Shriniwas Bansal) conceded that these goods were transported and they have knowledge of it. Furthermore, these individuals also admitted that they have booked various consignments in the name of various fictitious firms and they used to send empty containers at some place either at the instructions of one or the other individual on phone where the goods were loaded and transported.

In view of these facts, the Court is of opinion that concurrent findings of the lower authority cannot be interfered. No question of law arises. The appeals are therefore dismissed along with the pending applications.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 10, 2018
ssc