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

\+ CUSAA 54/2017

DAULAT RAM ..... Appellant

Through: Sh. Amit Attri and Sh. Priyanshu Upadhyay, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT COMMISSIONERATE) ..... Respondent

Through: Sh. Sanjeev Narula, Sr. Standing Counsel with Sh. Abhishek Ghai, Advocate.

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

<u>O R D E R</u>

% **04.09.2018**

The Court finds no reason to entertain this appeal; the question of law urged is whether the penalty imposed under Section 114AA of the Customs Act is excessive.

The appellant urges that the penalty amount ₹50,000/- is excessive and could not have been imposed. Given firstly that in respect of an identical act, the other noticees were let off, it is urged that the finding that the appellant CHA was complicit in the evasion of customs duty is unreasonable. We notice that the importers – Sh. Sunny Jain and Ms. Madhu Jain had approached the Settlement Commission, which disposed of their application by a graded penalty along with duty in the order-in-original against the appellant and Kuldeep Singh. The CIT(A) reduced the penalty imposed upon Kuldeep Singh as well as the present appellant. Kuldeep Singh's appeal was accepted by the CESTAT which held that he only filled the Bill of Entries on the part of the importer on the basis of the documents available. On the other hand, the appellant's role was of greater involvement; the CESTAT noted that he was closely associated with Sunny Jain, the mastermind of evasive operation as proprietor of M/s. Dex Logistics.

In these circumstances, the exercise of jurisdiction by the CESTAT in not reducing the penalty amount further in the appellant's case is neither unreasonable nor erroneous. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 04, 2018
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