IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5940 of 2018

Shinkoo Devi, Wife of Manish Kumar Rana, Resident of Plot, B-3, Basma Complex, Kankarbag, Patna.

... ... Petitioner/s

Versus

1. The Director General, Directorate Of Revenue Intelligence, New Delhi
2. The Director, Directorate of Revenue Intelligence, Regional Unit, Patna.
3. The Commissioner of Customs Preventive, Patna.
4. The Assistant Commissioner Award Customs H.O., Patna.

... ... Respondent/s

Appearance :

For the Petitioner/s : Mr. Siddharth Harsh, Advocate

For the Respondent/s : Mr.Satya Prakash Tripathy

CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

Date : 18-06-2019

Heard learned counsel for the petitioner and Mr. Rajesh Kumar Verma, learned counsel appearing for the respondent-Department of Excise and Customs.

The petitioner is aggrieved by the order dated 10.10.2017 passed by the Judicial Member, Customs, Excise and Service Tax Appellate Tribunal, Kolkata confirming the order dated 17.07.2013 passed by the Commissioner of Customs (Preventive) Patna in imposing penalty on the petitioner for alleged violation of Rule-6 of the General Terms and Conditions of Agreement as well as on the failure of the petitioner to identify the consignor of the goods and which default led to imposition of penalty of Rs.10 lacs by the Commissioner which amount has been modified by the Tribunal to reduce it to Rs. 5 lacs.

While the order passed by the Appellate Tribunal confirms to the default, the pleadings on the writ petition do not justify the latches/lapses on the part of the petitioner in not being able to provide the identity of the consignor and which act led the Statutory Authority to believe that the consignment of mobile phones, ‘Made In China’ were smuggled items and the consignment was an illegal transaction. The order of the Appellate Authority confirms that the petitioner was not able to justify the consignment or give information about the identity of the consignor thus making herself liable under the provisions of Customs Act, 1962. The Appellate Authority bearing note of the nature of default in the backdrop of the facts accompanying the matter has been pleased to modify the penal amount to reduce it to Rs. 5 lacs each as against the two noticees including the petitioner and having considered the reasons assigned by the Tribunal and considering the argument advanced by Mr. Verma, we are not persuaded to interfere with the same.

The writ petition is dismissed.

(Jyoti Saran, J)

(Anjani Kumar Sharan, J)

Nasimul/Amit

AFR/NAFR	NAFR
CAV DATE	N/A
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