IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

C.M.A.Nos. 1526, 1527, 1528, 1529, 1530, 1531, 1532 &1533 of 2013
and
M.P.Nos. 1,1,1,1,1,1,1 & 1 of 2013

P.Suresh .. Appellant in CMA 1526/13

C.Mukesh Balar .. Appellant in CMA 1527/13

Suresh .. Appellant in CMA 1528/13

Ashok Kumar .. Appellant in CMA 1529/13

Sohanlal .. Appellant in CMA 1530/13

P.Suresh Kumar .. Appellant in CMA 1531/13

Ashok Kumar .. Appellant in CMA 1532/13

Suresh Kkumar Jain .. Appellant in CMA 1533/13

vs

1.The Commissioner of Customs,
(Seaport Exports),
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.

2.The Customs, Excise & Service Tax Appellate Tribunal,
South Zonal Bench,
Shastri Bhawan Annexe, 1st Floor,
No.26, Haddows Road,
Chennai – 600 006,
Rep. By its Assistant Registrar .. Respondents

Prayer : Appeals filed under Section 130 of the Customs Act against the Common Final Order No. 701 to 767/2012 dated 22.06.2012 in Appeal.C/400,402,409,397,396,387,410, 401 /07 passed by the Customs Excise & Service Tax Appellate Tribunal, South Zonal Bench, Chennai, confirming penalty amount against the appellant imposed under Section 112(a) of the Customs Act, 1962.

For Appellant : Mr.B.Satish Sunder
(in all appeals)

For Respondents : Ms.S.Lydia Steffi
for Mr.Rajnish Pathiyil
Senior Standing Counsel
for R1
R2 - Tribunal

COMMON JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

C.M.A.Nos. 1527, 1528, 1529, 1530, 1531, 1532 &1533 of 2013 involving the identical question of law as arising in C.M.A.No. 1526 of 2013 are listed under a special list today.

2. Both Mr.Satish Sunder, appearing for the appellant and Ms.Lydia Steffi, appearing for the respondents, relying on an order passed by this Court in batch of appeals in C.M.A.No. 84 of 2013 and several other matters on 30.10.2024, dealing with the identical issue as arising in the present appeals, fairly accede to the position that the same order may be passed in these appeals as well. Paragraph nos. 18 to 21, and 24 are extracted below:-

> *"18.The conclusions of the CESTAT are based upon the results of investigation which have established conclusively that the DEPB scrips and TRAs were fabricated and forged. The parties were thus held to be liable on the ground of fraud which, rightly has been held to vitiate the transactions in full.*
>
> *19.The orders of the lower authorities and the order of the Tribunal, the final fact finding authority establishes clearly that the documents were fake. The explanations tendered by the individual appellants have also found to have no credence and nothing new is placed before us to persuade as to take a different view in this matter.*
>
> *20.The questions of law raised for our consideration touch upon the factual findings rendered by the authorities. We see no reason to intervene in those findings as no perversity has been made out in any of the findings or in the appreciation of the facts and circumstances based upon which those findings have been rendered.*
>
> *21.There is no question of law that arises for determination save what has been answered in the paragraphs to follow. The component of duty and interest have been confirmed in all cases and we find no cause to intervene. Some portion of the penalties have been reduced and the revenue is in appeal on this score.*

x x x

24.We find that the orders of adjudication have been upheld in so far as they relate to the duty and interest. Penalty levied on the person who was the mastermind, Satish Mohan Agarwal, has also been upheld. The Tribunal has exercised discretion to delete the penalty in the case of the importers and reduce the penalty in the case of the traders and brokers. As far as the traders and brokers are concerned, we do not find the discretion exercised to be perverse."

3. These Civil Miscellaneous Appeals are dismissed in terms of this order. No costs. Connected miscellaneous petitions are closed.

[A.S.M, J.] [M.S.K, J.]
03.12.2025

Index:Yes/No
Neutral Citation:Yes/No
ssm

To

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DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

ssm

C.M.A.Nos. 1526 to 1533 of 2013

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