Narender Yadav vs Joint Commissioner Of Customs ... on 11 January, 2019

Author: S. Ravindra Bhat

Bench: S. Ravindra Bhat, Prateek Jalan

% 11.01.2019 Issue notice. Sh. Harpreet Singh, Sr. Standing Counsel accepts notice.

ORDER

The petitioner's grievance is that as H-Card holder, imposition of over `3.8 crores penalty in the overall circumstances of the case, given that the Order-in-Original did not record any specific adverse finding against him, is unwarranted. The petitioner, therefore, seeks a direction that the requirement of pre-deposit as a condition for the hearing and disposal of the appeal - before the Commissioner (Appeals), should be dispensed with.

The Court has considered the submissions, and the fact that the Order-in-Original discloses no reason why penalty was imposed upon the petitioner - a salaried employee drawing `14,500/- per month. In the circumstances, the petitioner's appeal to the Commissioner (Appeals) shall be heard on its merits without insisting upon the requirement of pre-deposit; it is accordingly directed to be waived. In case the petitioner files his appeal within four weeks, the same shall be considered on its merits without pre-deposit and shall not be dismissed on the ground of limitation.

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The petition is disposed of in the above terms along with the pending applications.

Order dasti.

S. RAVINDRA BHAT, J PRATEEK JALAN, J JANUARY 11, 2019/ajk