

Supreme Court of India

Collector Of Customs, Bombay vs Reliance Petrochemicals Ltd. on 5 March, 1998

Equivalent citations: 1999 (105) ELT 545 SC, (1999) 9 SCC 66

Bench: S Agrawal, M Srinivasan

ORDER

1. This appeal has been filed under Section 130E of the Customs Act, 1962 against the judgment of the Customs, Excise and Gold (Control) Appellate Tribunal dated December 31, 1991. By the said judgment the Tribunal has set aside the order passed by the Additional Collector regarding confiscation of the goods imported by the respondent and for directing their release on payment of redemption fine of Rs. One lakh and imposing a penalty of Rs. Ten Thousand.

2. We are of the view that the matter does not fall within the ambit of Section 130E of the Customs Act and this appeal was not maintainable under the said provision. It could have been treated as a special leave petition under Article 136 of the Constitution of India. But we have perused the impugned judgment of the Tribunal and we are of the view that the judgment does not raise any substantial question of law calling for interference by this Court. The appeal is, therefore, dismissed. No costs.