

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
REGIONAL BENCH, ALLAHABAD  
COURT NO. I**

**Customs Appeal No. 70086 of 2017**

**Arising out of Order-in-Original No. KNP/EXCUS/-000-COM-2016, Dated:  
27.10.2016**

**Passed by Commissioner of Customs, Central Excise and Service Tax,  
Kanpur**

**Date of Hearing: 10.04.2019**

**Date of Decision: 10.04.2019**

**M/s ATLANTIC FREIGHT FORWARDER  
(225, 2ND FLOOR, CITY CENTER, THE MALL, KANPUR)**

**Vs**

**COMMISSIONER OF CUSTOMS  
(KANPUR)**

**Appellant Rep by: Shri Amit Awasthi, Adv.  
Respondent Rep by: Shri Gyanendra Kumar Tripathi, Deputy  
Commissioner, Authorised Representative**

**CORAM: Archana Wadhwa, Member (J)  
Anil G Shakkarwar, Member (T)**

**Cus - The challenge is to imposition of penalty of Rs.2,00,000/- each imposed in terms of Section 114 & 114AA of Customs Act, 1962 upon the assessee, who is a CHA - As per the allegations and findings of Adjudicating Authority, the CHA filed the Shipping Bills, declaring the goods of Exporter as "Dog Chew" which was allegedly "Dog Food" - The export-containers were self sealed by exporter and there is no evidence that said CHA was having any knowledge of the fact of consignment being different than the one declared - It is also seen that the CHA has relied upon health certificate produced by exporter and has filed the Shipping Bills accordingly - No reasons or justification found to impose penalty upon him: CESTAT**

**Appeal allowed**

**FINAL ORDER NO. 70766/2019**

**Per: Archana Wadhwa:**

**The challenge in the present appeal is to imposition of penalty of Rs.2,00,000/- each imposed in terms of Section 114 & 114AA of the Customs Act, 1962 upon the appellant, who is a CHA.**

**2. After hearing both the sides and after going through the impugned order, we find that as per the allegations and findings of the Adjudicating**

**Authority, the CHA filed the Shipping Bills, declaring the goods of the Exporter as "Dog Chew" which was allegedly "*Dog Food.*"**

**3. On going through the impugned order, we find that the export-containers were self sealed by the exporter and there is no evidence that the said CHA was having any knowledge of the fact of the consignment being different than the one declared. It is also seen that the CHA has relied upon health certificate produced by the exporter and has filed the Shipping Bills accordingly. We find no reasons or justification to impose penalty upon him. The same is accordingly set aside and appeal is allowed with consequential relief to the appellant.**

**(Dictated and pronounced in open court)**