

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
CHENNAI**

REGIONAL BENCH - COURT No. III

**Customs Miscellaneous Application (EH) No.40930 of 2024**  
(on behalf of Appellant)

**&**

**Customs Appeal No.40353 of 2022**

(Arising out of Order-in-Original No.89222/2022 dated 31.03.2022  
passed by Commissioner of Customs, Chennai-II, Custom House,  
No.60, Rajaji Salai, Chennai 600 001)

**Commissioner of Customs,**  
Commissionerate-II (Imports)  
Custom House, No.60, Rajaji Salai,  
Chennai 600 001.

**.... Appellant**

*VERSUS*

**M/s. SAFT India Pvt. Ltd.**  
Plot No.10/1A, 1B & 1C, Abbanakuppe,  
Bidadi Industrial Area,  
Ramanagara,  
Benguluru 562 109.

**...Respondent**

**APPEARANCE :**

Shri Sanjay Kakkar, Authorized Representative for the Appellant  
Ms. Disha. G, Advocate for the Respondent

**CORAM :**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**  
**HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER No.40219/2025**

DATE OF HEARING : 14.02.2025

DATE OF DECISION :14.02.2025

**Per: Shri P. Dinesha**

Heard Shri Sanjay Kakkar, Id. Deputy Commissioner for the Revenue on the miscellaneous petition for early hearing of appeal. We find that insofar as the Assessee's Appeal No.40347/2022, arising out of the same impugned order is concerned, this Bench vide Final Order No.40283/2024 dated 13.03.2024 has partly allowed the appeal; the appeal insofar as classification is concerned, was rejected, while confiscability and imposition of penalty are concerned, the appeal of the assessee came to be allowed.

2. In that view of the matter, there cannot be any ground for the Commissioner to impose redemption fine/penalty as the confiscability/penalty having already been set aside by Tribunal. Revenue Appeal No.C/40353/2022 is filed for non-imposition of redemption fine/penalty by the Commissioner which would not survive in view of the above Final Order and therefore we allow the miscellaneous petition. With the consent of both the parties, the appeal of the Revenue is taken up for hearing today itself.

3. Heard Id. Advocate Ms. Disha. G for the Respondent-Assessee and Shri Sanjay Kakkar, Id. Deputy Commissioner for the Appellant-Revenue.

4. Upon hearing both sides, we find that this Bench has given a categorical finding by rejecting the confiscability of the goods in question and imposition of penalty and hence, the Original Authority was very much correct in not imposing any redemption fine and hence the Revenue's appeal lacks any merit. Resultantly, we dismiss the same.

5. To sum up, we allow the miscellaneous petition and dismiss the Revenue's appeal.

(Order dictated and pronounced in the open court)

sd/-

**(M. AJIT KUMAR)**  
Member (Technical)

sd/-

**(P. DINESHA)**  
Member (Judicial)