

Contesting disproportionate fines and penalties under Customs

By: Team Tax Connect

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees.

various fabrics imported by M/s. Roshan Overseas under Bill of Entry No. 65. The Adjudicating Authority had imposed a combined penalty under sections Sections 112, 114A, and 114AA without proper application of statutory provisions and was directed to reconsider penalty

LET'S DISCUSS FURTHER!

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