

THE SUPREME COURT OF BANGLADESH  
HIGH COURT DIVISION  
(SPECIAL STATUTORY JURISDICTION)

**CUSTOMS APPEAL NO. 248 OF 2014**

IN THE MATTER OF:

An appeal under section 196D of the Customs Act, 1969.

And

IN THE MATTER OF:

***M/s. M.R. Trading Corporation, Chattogram***  
.... Appellant.

-Vs-

***Commissioner of Customs, Customs House,  
Chattogram and others.***

.... Respondents.

Mr. Munshi Moniruzzaman with Ms, Shuchira Hossain, Mr. Yousuf Khan Rajib, Mr. Shakib Rejowan Rejowan Kabir and Mr. S.M Shamsur Rahman, Advocates

..... For the appellant.

Mr. Akhtar Farhad Zaman, Deputy Attorney General with Ms. Sadia Afrin Shapla, Deputy Attorney General with Mr. Arif Khan, Deputy Attorney General with Mr. Sovan Mahmud, Md. Md. Faridul Islam and Mr. Md. Nazmul Haque, Assistant Attorney Generals

..... For the Appellant-government.

**Heard and judgment on 22.04.2026**

**Present:**

Mr. Justice S.M. Maniruzzaman  
and  
Mr. Justice Dihider Masum Kabir

**S.M. Maniruzzaman, J:**

The instant Customs Appeal is directed against the order dated 02.10.2014 passed by the Customs, Excise and VAT, Appellate Tribunal,

Dhaka, respondent No. 1 vide Nathi No. CEVT/ Case (Cus)-195/2011/734 dated 27.11.2014 dismissing the appeal and thereby affirming the Adjudication Order No. 168 dated 12.01.2011 passed by respondent No. 2, Commissioner of Customs confiscating the goods in favour of the state and imposing penalty of Tk. 5,00,000.00 (Five lac) upon the appellant.

Facts, relevant for disposal of the appeal, in short, are that the appellant is a businessman and is engaged in the business of export, import of various items from abroad. In course of business, the appellant imported 33.130 Metric Tons of USED H-SECTION Of IRON STEEL from United Arab Emirates (UAE) under H.S. Code Nos. 7216.33.00 and 7216.32.00. After submitting Bill of Entry No. C-102343 dated 04.08.2010, the customs authority physically examined the goods and found those were secondary or sub-standard quality which were not importable under the Import Policy Order 2009-2012 (in short, the order).

Considering the facts, the concerned customs authority started proceeding by issuing a show cause notice contenting *inter alia* that since the goods are contraband items under the Order 2009-2012 which are liable to be confiscated under Section 156 of Table Clause 14 of the Customs Act,1969 (in short, the Act). After conducting hearing, the adjudication authority confiscated the goods by order No. 168 dated 12.01.2011 and imposed personal penalty of Tk. 5,00,000.00 (Five Lac) upon the appellant.

Being aggrieved and dissatisfied with the said order, the appellant preferred appeal before the Customs, Excise and VAT Appellate Tribunal (in short, Tribunal) bearing Customs Appeal No. 195 of 2011. The

appellant also failed to deposit statutory amount as required under Section 194 of the Act, 1969 at the time of filing appeal.

Considering the above facts, the Tribunal dismissed the appeal and thereby affirming the order of the Commissioner of Customs by its order dated 02.10.2014.

Being aggrieved thereby the appellant preferred the instant appeal before this Court.

Md. Munshi Moniruzzaman, the learned Advocate appearing for the appellant submits that customs authority did not authorize under the Act to impose personal penalty upon any person under the provision of Table-1 Clause 14 of Section 156 of the Act, 1969, hence, the adjudication order so passed by the Commissioner of Customs imposing penalty without jurisdiction and the Tribunal without considering the said provision of law dismissed the appeal by its order dated 02.10.2014 which is liable to be set-aside.

*On the other hand*, Ms. Sadia Afrin Shapla, the learned Deputy Attorney General appearing for the respondent-Government, by referring Table -1 Clause 14 of Section 156 of the Act submits that any offence committed by any importer under Section 32 of the Act he/it will be liable to pay penalty upto 3 times the value of the goods, in the instant case, value of the goods was Tk. 15,99,492.97, the Commissioner of Customs imposed penalty of Tk. 5,00,000/- only. Both the authorities below passed by the impugned orders considering the provision of law and as such there is no error of law in passing the impugned order.

We have heard the learned Advocate appearing for the appellant and the learned Deputy Attorney General appearing for the respondent-government, have perused the impugned orders, relevant materials on record and consulted of relevant provision of law.

The moot issue that requires to be addressed in the instant appeal is whether the penalty has been imposed by the adjudication authority against the appellant by following the provision of law or not. In this regard we have examined the provision of Table -1 Clause 14 of Section 156 of the Act, 1969, which is quoted below;

*“If any person commits an offence under Section 32; such person shall be liable to a penalty not exceeding fifty thousand Taka or three times the value of the goods in respect of which such offence is committed, whichever be higher, and such goods shall also be liable to confiscation and upon conviction by a Magistrate such person shall further be liable to rigorous imprisonment for a term not exceeding five years or to a fine not exceeding taka fifty thousand or to both.”*

In view of the provision of law, we find that the Commissioner of Customs rightly imposed the penalty upon the appellant by adjudication order dated 12.01.2011 and the Tribunal considering the concerned provision of law as well as Section 194 of the Act, 1969 dismissed the appeal and thereby affirmed the order of the Commissioner of Customs.

In view of the above, we do not find any error of law in passing the impugned order by the Tribunal, accordingly we do not find any merit in the appeal. In the result the appeal is dismissed.

There will be no order as to cost.

Send down the lower Court's record at once.

Communicate the judgment and order to the concerned respondent forthwith.

*Dihider Masum Kabir, J:*

I agree.