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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH : AHMEDABAD
O-20, NEW MENTAL HOSPITAL COMPOUND, MEGHANI NAGAR, AHMEDABAD - 380016

Dated: 05/12/2016

File No. :-C/6/2009

In the matter of :-

Sanjay Sales (Appellant)
(Appellant as per address below)

Vs

C.C.-Kandla **(Respondent)**
(Respondent as per address below)

I am directed to transmit herewith a certified copy of **Order No. : A/11622/2016 dated : 29/11/2016** passed by the Tribunal under section **129-A(4) of the Customs Act, 1962.**

Assistant Registrar
CESTAT -AHMEDABAD

S.NO, Case Number, Name & **Address of Appellant :-**

1 C/6/2009 Sanjay Sales
Plot No. 8-9, Survey No. 141,
Alang Road, Opp. Apollo Gases,
Mamsa, BHAVNAGAR,
GUJARAT -

S.NO, Case Number, Name & **Address of Respondent :-**

1 C/6/2009 C.C.-Kandla
CUSTOM HOUSE,NEAR BALAJI **TEMPLE,**
KANDALA
GUJARAT-

Copy To :-
1. Chief Commissioner Customs & Central **Excise :Ahmedabad**
2. Commissioner Customs & Central Excise **(Appeal) :Nil**
3. ~~O/o~~ Commissioner (AR) CESTAT, Ahmedabad
4. CESTAT Bar Association, Ahmedabad
5. CESTAT Bar Association, New Delhi
6. Master File
7. M/s Centax Publications Pvt. Ltd.
8. LawCrux Advisors (P) Ltd.
9. MS Knowledge Processing Pvt. Ltd.
10. Taxindiaonline.com Pvt. Ltd.
11. M/s Mark Professional Services Pvt. Ltd.
12. The ICFAI Society
13. Advocate(s) / Consultant(s) / Representative:-

Assistant Registrar
CESTAT - AHMEDABAD

SMC-D-II*4

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Zonal Bench, Ahmedabad

Appeal No. : **C/6/2009**

(Arising out of OIO-KDL/COMMR/21/2008 dated 30.04.2008, passed by Commissioner of Customs, Kandla)

M/s. Sanjay Sales : Appellant (s)

VERSUS

Commissioner of Customs, Kandla : Respondent (s)

सीमा शुल्क उत्पाद और सेवा शुल्क अपीलीय अधिकरण
Customs Excise & Service Tax Appellate Tribunal

Represented by :

For Appellant (s) : None
For Respondent (s) : Shri Jeetesh Nagori, Authorised Representative

For approval and signature :

Dr. D.M. Misra. Hon'ble Member (Judicial)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

CORAM :

Dr. D.M. Misra. Hon'ble Member (Judicial)

Date of Hearing / Decision : 29.11.2016

ORDER No. A/11622/2016 Dated 29.11.2016

Per : Dr. D.M. Misra;

None present for the appellants. Heard the ld. Authorised Representative for the Revenue.

2. This is an appeal filed against OIO-KDL/COMMR/21/2008 dated 30.04.2008 passed by Commissioner of Customs, Kandla.

3. Briefly stated the facts of the case are that the appellant filed two Bills of Entry bearing Nos. 122969 and 122970 both dated 08.04.2008 at Customs House, Mundra for import of 108.28MT of goods declared as "Re-Rollable plate scrap" by classifying the said goods under Chapter heading 7204 4900, valued at Rs. 21,89,963/-. On examination of the goods, the same were found in the form of HR sheets in old and defective condition of different thickness and sizes. Alleging that the goods were mis-declared and being prohibited its import at Mundra, the same were confiscated with an option to redeem on payment of redemption fine of Rs. 5.00 lakh along with penalty of Rs.2.00 Lakh imposed under Section 112(a) of the Customs Act, 1962.

4. In the grounds of appeal, besides challenging the confiscation and imposition of penalty, it is also pleaded that the fine and penalty are too harsh.

5. Ld. A.R for the Revenue submitted this Tribunal in their Own case vide Order No.A/271/WZB/AHD/2011 dt. 11.02.2011 for the

subsequent period though upheld the confiscation and penalty but reduced the same.

6. I find that, for the similar imports, in the appellants' own case for the later period, this Tribunal has upheld the confiscation and imposition of penalty. Following the said precedent, the confiscation and penalty are upheld, however, the fine is reduced to Rs. 2,00,000/- (Rupees two lakh only) and penalty is also reduced to Rs. 1,00,000/- (Rupees one lakh only). The impugned order is modified accordingly and the appeal is partly allowed to the above extent. Appeal partly allowed.

(Dictated and pronounced in the open Court)

Sd/-
01/12/2014
(Dr. D.M. Misra)
Member (Judicial)

..KL