Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 10152 of 2015-DB
(Arising out of OIA-JMN-CUSTOM-000-APP-289-290-14-15 Dated-17.11.2014 passed by Commissioner of CUSTOMS-JAMNAGAR(PREV))

GREEN PLUS SOLUTION P LTD **........Appellant**
BHAYLA, TALUKA : BAVLA,
BAVLA BAGODARA HOGHWAY,
AHMEDABAD,
GUJARAT

VERSUS

C.C., JAMNAGAR (Prev.) **........Respondent**
SHARDA HOUSE...BEDI BANDAR ROAD,
OPP. PANCHAVATI,
JAMNAGAR-GUJARAT

WITH

CUSTOMS Appeal No. 10153 of 2015-DB
(Arising out of OIA-JMN-CUSTOM-000-APP-289-290-14-15 Dated-17.11.2014 passed by Commissioner of CUSTOMS-JAMNAGAR(PREV))

GAUTAM PATEL **........Appellant**
MANAGER & AUTHORISED SIGNATORY OF M/S, GREEN PLUS SOLUTIONS PVT LTD,
BHAYLA, TALUKA : BAVLA, BAVLA BAGODARA HIGHWAY,
AHMEDABAD, GUJARAT

VERSUS

C.C., JAMNAGAR (Prev.) **........Respondent**
SHARDA HOUSE...BEDI BANDAR ROAD,
OPP. PANCHAVATI,
JAMNAGAR-GUJARAT

APPEARANCE:
Shri S. Bissa, Advocate appeared for the Appellant
Shri A.R. Kanani, Superintendent (Authorized Representative) for the Respondent

CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA (JUDICIAL)

Final Order No. A/ 10208-10209 /2024

DATE OF HEARING:22.01.2024
DATE OF DECISION:22.01.2024

SOMESH ARORA

The appellants are before us on the ground that they had imported tyres without any cut, which as per department is restricted item. Accordingly the value was enhanced by about Rs. 1,00,000/- by the department. The learned advocate admits there was a mis-declaration as per in bill of entry, the tyres were declared to be with one cut whereas actually on examination they were found to be uncut. He pleaded that the redemption fine of Rs. 3,00,000/-, penalty of Rs. 3,00,000/- on the importer and Rs. 1,00,000/- on the manager and authorized signatory is on the higher side, considering that the value difference as per the department of the goods declared and on examination was only about to Rs. 1,00,000/-. On this basis, he stated that redemption fine and penalty is on the higher side, and margin of profit could not be that much. However, he categorically stated that at this stage he is not pressing for reduction of the value as enhanced by the department or contesting the description. Learned Authorized Representative places reliance on the findings in the impugned order.

2. Considered.

3. We agree with the learned advocate that the quantum of redemption fine and to that extent of the penalty is on the higher side. Considering the overall position and that the department has justified value enhancement of Rs. 1,00,000/- only, we consider it a fit case to reduce redemption fine to Rs. 1,50,000/-, consequently the penalty is also reduced to Rs. 1,50,000/- on the importing entity. However, as far as the manager is concerned, there is no inculpatory statement of his knowledge in the instant case. Accordingly, the penalty on the Manager is being done away with. Ordered accordingly. Appeal allowed partly in above terms.

(Dictated and Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha