CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Customs Appeal Nos. 70514 & 70515 of 2017-[DB]

[In Customs Appeal No.70514 of 2017]
(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-019 to 021-1718 dated 25/04/2017 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

M/s East India Udyog Ltd., ...Appellant

(145, GT Road, Sahibabad, Ghaziabad, U.P.)

VERSUS

Commissioner of Central Excise, ...Respondent

(Noida)

WITH

[In Customs Appeal No.70515 of 2017]
(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-019 to 021-1718 dated 25/04/2017 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

M/s Jyoti Udyog Ltd., ...Appellant

(23, Loni Road, Mohan Nagar, Ghaziabad, U.P.)

VERSUS

Commissioner of Central Excise, ...Respondent

(Noida)

APPEARANCE:

Absent on call, for the Appellants
Shri Pawan Kumar Singh, Supdt Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NOs. 71328-71329 / 2019

Date of Hearing : 09 July, 2019
Date of Decision : 09 July, 2019

PER: ARCHANA WADHWA

On matter being called neither anybody appeared nor is there any adjournment request. Accordingly, we have gone through the impugned orders and have heard the learned A.R. appearing for revenue.

2. It is seen that vide impugned order Commissioner (Appeals) has allowed the appeals of the revenue filed before him, which were basically for enhancement of redemption fine and penalties imposed on the respondents. The revenue was not satisfied with the quantum of redemption fine and penalty imposed by the Original Adjudicating Authority and hence had filed the present appeal before Commissioner (Appeals) vide which he has enhanced the same.

2. The Original Adjudicating Authority�to order in respect of the import of 'steel scrap' was also challenged by the same respondents before Commissioner (Appeals). Vide a separate Order-in-Appeal No.NOI/CUSTM-000-APP-0033 & 0034-16-17 dated 26.04.2016, their appeals were rejected. The said order of Commissioner (Appeals) was further challenged by both the companies before the Tribunal and vide Final Order No.72046-72047/2018 dated 24.08.2018, their appeals were allowed by setting aside the enhancement of the assessable value on the imported steel scrap as also by setting aside redemption fine and penalties imposed upon them.

3. Inasmuch as, the penalties originally imposed by Original Authority stands set aside by the Tribunal, the present impugned

order enhancing the same at the request of the revenue has become unsustainable.

4. Accordingly, the same is set aside and both the appeals are allowed with consequential relief.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

akp