

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 2639 of 2011

[Arising out of Order-in-Original No. 4/2011 dated 06.05.2011 passed by the Commissioner of Customs, Cochin]

Commissioner of Customs, Cochin

.....Appellant

Customs House, Willingdon Island,
Cochin, Kerala 682 009

VERSUS

Safe Exports Pvt Ltd

.....Respondent

IIIrd Level, Mathewsons Trade
Centre, Opp. Jawaharlal Nehru Stadium,
Kaloor, Cochin, Kerala 682 017

APPEARANCE:

Present for the Appellant: Sh. K. Vishwanath, Authorized Representative

Present for the Respondent: None

CORAM:

HON'BLE Dr. D. M. MISRA, MEMBER (JUDICIAL)

HON'BLE Mrs. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO. 21118/2023

DATE OF HEARING: 12.10.2023

DATE OF DECISION: 12.10.2023

PER D. M. MISRA

The present appeal has been filed by the Revenue against the Order-in-Original No. 4/2011 dated 06.05.2011 passed by the Commissioner of Customs, Cochin.

2. None present for the respondent. Heard the Id. A.R. for the Revenue.

3. On going through the grounds of the appeal filed by the Revenue, we find that the order was challenged only on the ground that the Id. Commissioner has not confiscated the goods even though the same were held to be liable for confiscation, nor imposed any redemption fine. On going through the case records, we find that the goods were not seized, hence the Id. Commissioner has rightly observed that the goods are liable for confiscation under Section 111 of Customs Act, 1962, but not confiscated and imposed redemption fine on the same. We find that the order of the Id. Commissioner is accordance with principle of law laid down the Larger Bench of this Tribunal in the case of ***Shiv Kripa Ispat Pvt Ltd vs. CCE, Nasik – 2009 (235) ELT 623 (Tri. L.B.)***. In view of the settled principle of law, we do not find merit in the appeal filed by the Revenue. Consequently, Revenue's appeal is dismissed.

(Dictated and pronounced in the open court)

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)