

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017
SINGLE MEMBER BENCH
COURT NO. I

APPEAL NO. C/58587/2013
(Application No. C/Misc/60096/2018)

[Arising out of Order-in-Appeal No. 51/APPL/Cus(D)CampChd/2013 dated 18.04.2013 passed by the Commissioner of Central Excise (Appeals), Amritsar]

Date of hearing/decision: 28.03.2018

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

M/s Sai Steel & Allied Industries : Appellant(s)

VS

C.C.E., - Amritsar : Respondent(s)

Appearance:

Present for the Appellant(s): Sh. Naveen Bindal

Present for the Respondent(s): Sh. A.K. Saini

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

FINAL ORDER NO. 62015/2018

Per : Ashok Jindal

The appellant is in appeal against the impugned order wherein redemption fine and penalty have been imposed by holding that the appellant has mis-declared the imported goods. The appellant has not challenged the valuation and classification aspect, therefore the appeal is taken up for disposal.

2. The appellant has also filed an application for removal of cost imposed on them. As the appellant has already paid the cost imposed on them and prayed that the appellant wish to withdraw the application. Therefore, miscellaneous application is dismissed as withdrawn.

3. The facts of the case are that appellant imported two consignments, declaring the goods as heavy melting scrap. On examination of the goods, it was found that part of the consignment is re-rollable scrap therefore, it was alleged that appellant has mis-declared the goods, consequently the appellant is liable to pay differential duty on re-rollable scrap. Consequently, goods are held liable for confiscation and allowed to be redeemed on payment of redemption fine and penalty. The appellant has not challenged the aspect of the classification/mis-declaration but only praying for setting aside the redemption fine and penalty in this appeal.

4. Heard the parties, considered the submissions. On careful consideration of the submissions made by both sides, I find that the differential duty in this case is of around Rs. One lakh whereas the redemption fine imposed on the appellant is Rs. 5 lakhs and penalty imposed is Rs. 1,50,000/- which are on the higher side, as held by this Tribunal in the case of Kuber Castings Pvt. Limited - 2016 (339) E.L.T. 264 (Tri. Chandigarh) and S.M. Steel Traders -2017 (345) E.L.T 669 (Tri. -Chandigarh).

5. In these circumstances, I reduce the redemption fine to Rs. 50,000/- (Rupees fifty thousand only) and penalty to Rs. 25,000/- (Rupees twenty five thousand only).

With these terms appeal is disposed off.

(Order dictated and pronounced in the court)

Ashok Jindal
Member (Judicial)