CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

SINGLE BENCH
COURT NO.1

Appeal No. C/61508-61510/2018

Sr. No	Case No	Impugned Order Detail's	Date of Impugned Order	Passed By	Appellant	Respondent
1	C/61508/2018-SMC	OIA-LUD-CUS-001-APP-1135-1137-18	16/05/2018	Commissioner of Central Excise and Service Tax-LUDHIANA	Ms J P Enterprises	C.C.-C.c. Ludhiana
2	C/61509/2018-SMC	OIA-LUD-CUS-001-APP-1135-1137-18	16/05/2018	Commissioner of CUSTOMS-LUDHIANA	Ms J P Enterprises	C.C.-C.c. Ludhiana
3	C/61510/2018-SMC	OIA-LUD-CUS-001-APP-1135-1137-18	16/05/2018	Commissioner of CUSTOMS-LUDHIANA	Ms J P Enterprises	C.C.-C.c. Ludhiana

Date of Hearing/Decision: 20.11.2018

Appearance

Shri. Saurobh Kapoor, Advocate- for the appellant
Shri. M.S. Dhindsa, AR. - for the respondent

CORAM: Hon’ble Mr. Ashok Jindal, Member (Judicial)

FINAL ORDER NO: **63474-63476 / 2018**

Per Ashok Jindal:

The appellant is in appeal against the impugned order only praying for reduction of redemption fine and penalty imposed by the authorities below.

2. The facts of the case are that the appellant imported the consignments of heavy melting scrap. During the course of investigation, the charge of under valuation was leveled against the appellant and the appellant accepted the under valuation paid the differential duty thereon, thereafter, the goods were held liable for confiscation, consequently, the redemption fine and penalty were imposed. The appellant has accepted the enhancement of the assessable value and paid differential duty and praying before this Tribunal only for reduction of redemption fine and penalty imposed on them.

3. Heard the parties.

4. Considering the fact that

(Appeal No. C/61508/2018) differential duty is Rs. 5,67,795/-, redemption fine imposed is Rs. 2,00,000/-, and penalty imposed is Rs. 50,000/-, (Appeal No. C/61510/2018) the differential duty is Rs. 53,551/-, redemption fine is Rs. 1,00,000/-, and penalty imposed is Rs. 10,000/-, & (Appeal No. C/61509/2018) the differential duty is Rs. 1,09,633/-, redemption fine imposed is Rs. 1,10,000/-, and penalty imposed is Rs. 5,000/- on the appellant.

5. Considering the fact that the redemption fine and penalties are on higher sides, therefore, the same are reduced as under:-

- In Appeal No. C/61508/2018, the redemption fine is reduced to Rs. 1,00,000/- and penalty is reduced of Rs. 20,000/-,
- In appeal no. C/61510/2018, the redemption fine is reduced to Rs. 10,000/- and penalty reduced to Rs. 5,000/-,
- In appeal no. C/61509/2018, the redemption fine is reduced to Rs. 20,000/- and penalty reduced of Rs. 5,000/-.

6. With these terms, the appeals are disposed off.

(Dictated and pronounced in the open court)

Ashok Jindal
Member (Judicial)

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