

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

REGIONAL BENCH - COURT NO. I

Custom Appeal No 120 of 2012

[Arising out of Order-in-Appeal No.532-533/BK/GGN/2011 dated 05.1.2012 passed by the Commissioner (Appeals), Central Excise, Delhi-III, Vanijya Kunj, Udyog Vihar, Phase-V, Gurgaon)

M/s. Beryl Infosol Pvt.Ltd

(House No.226, Sector 27, Gurgaon-122001)

Appellant

VERSUS

Commissioner of Central Excise, Delhi-III

(Vanijya Kunj, Udyog Vihar, Phase-V, Gurgaon)

Respondent

And

Custom Appeal No 122 of 2012

[Arising out of Order-in-Appeal No.532-533/BK/GGN/2011 dated 05.1.2012 passed by the Commissioner (Appeals), Central Excise, Delhi-III, Vanijya Kunj, Udyog Vihar, Phase-V, Gurgaon)

Shri Rohit Kohar

(House No.226, Sector 27, Gurgaon-122001)

Appellant

VERSUS

Commissioner of Central Excise, Delhi-III

(Vanijya Kunj, Udyog Vihar, Phase-V, Gurgaon)

Respondent

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Shri A.K.Saini, AR

**CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

FINAL ORDER NO.60128-60129/2020

DATE OF HEARING/ DECISION: 21.01.2020

PER ASHOK JINDAL

We have perused the records.

2. On perusal of the records, we find that the date of hearing was fixed for 18.9.2013 with the direction to appear before this Tribunal

to argue the matter. Since then, no one appear in this case to argue the matter.

3. We find that it is a case of import of machinery to set up computer software under STP scheme. The appellant imported machinery without payment of Customs duty and the same was remained without discharging export obligation and without intimating to the department/without paying duty thereof. Therefore, a case was booked against them and customs duty was demanded from them and penalty was also imposed on them.

4. As the appellant has failed to produce any evidence for discharging export obligation, the demand of customs duty and the penalty was rightly imposed. In that circumstance, we find no merits in the appeal, therefore the same is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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