CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH
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REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 60179/2021
(Arising out of OIA-LUD-EXCUS-001-APP Dated-05.04.2021passed by Commissioner of Customs, ICD-GRFL, Sahnewal, Ludhiana-14020 (Punjab)

M/s. L Comps & Impex (P) Ltd. **........Appellant**
182/63, Industrial Area Phase I,
Chandigarh

VERSUS

C.C. Ludhiana **........Respondent**
ICD-GRFL, GT Road,
Sahnewal, Ludhiana-141120

APPEARANCE:
Shri Saurabh Kapoor (Advocate) for the Appellant
Shri MS Dhindsa, Authorised Representative for the Respondent

CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

Final Order No. 60064 /2022

DATE OF HEARING:04.03.2022
DATE OF DECISION:04.03.2022

RAJU

This is a case involving the import of certain goods which the appellant claimed were imported from UAE. Revenue suspected that the said goods have been imported from Pakistan and consequently the goods were suspected liable to be BCD @ 200%. The goods were seized and offer of provisional release was made asking the appellant to furnish a bank guarantee of Rs. 99,77,837/- to secure the differential duty and Rs. 20 Lakhs to secure the possible fine in lieu of confiscation under section 125 of the Act and penalty that levied under the Customs Act. The calculation of differential duty as per the order in original is as follows:

Duty	**Ass. Value**	**BCD**	**BCD**	**Cess 10% of BCD**	**IGST 12% /5%**	TOTAL
Total duty	4561297	200%	9122594	912260	1751538	11786392
Already	4561297	30%	1368390	136839	303326	1808555
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paid						
Recoverable	--	--	7754204	775421	1448212	9977837

2. Learned counsel pointed out that show cause notice has been issued by the Revenue in this matter and Revenue has not alleged that the goods were imported from Pakistan and the import from UAE has not been disputed. The only issue raised in the Show Cause Notice is with respect of classification of goods under Tariff heading 9190100 (Seasoning Mix)Basic Custom Duty BCD @ 30% + SWS @ 10% of BCD + IGST @ 5%. The differential duty demanded in the show cause notice is only Rs. 4,09,517/-. In these circumstances, Learned Counsel seeks return of bank guarantee.

3. Learned Counsel offered that he can continue the bank guarantee to the tune of Rs. 4 Lakhs for differential duty and Rs. 1,00,000/- in lieu of fine and confiscation.

4. Learned Authorized Representative agrees to the proposition.

5. In view of the above, we find that the offer is justified as the disputed duty amount has been revised from Rs. 99,77,837/- to Rs. 4,09,517/-. The Bank Guarantee to secure the release of goods is revised to Rs. 4,00,000/- to secure the differential duty and Rs. 1,00,000/- to secure the fine and penalty in lieu of confiscation. Appeal is allowed in above terms.

6. When the aforesaid bank guarantee are furnished, the earlier bank guarantee may be returned to the appellant.

(RAJU)
MEMBER (TECHNICAL)

(AJAY SHARMA)
MEMBER (JUDICIAL)

G.Y.