IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

C/40722/2017

[Arising out of Order-in-Appeal No.C.CUS II No.1239/2016, dated 19.12.2016 passed by the Commissioner of Customs (Appeals-II), Chennai]

M/s. PRIEMIER ROTARY MILL APPELLANT

Versus

COMMISSIONER OF CUSTOMS (SEA), CHENNAI-11 RESPONDENT

Appearance:

For the Appellant Shri Zakir Hussain, Adv.
For the Respondent Shri K. Veerabhadra Reddy JC (AR)

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Date of hearing/decision **07-07-2017**

FINAL ORDER NO. 41432/2017

Per Archana Wadhwa:

I find that Commissioner (Appeals) rejected the appeal by observing that the appellant had not deposited 7.5% of the penalty, which is mandatory with effect from 06.08.2014. He has further observed that if sometime is given to the assessee for depositing of the said amount, the time-limit for filing the appeal would get exhausted.

2. It is seen that the original adjudicating authority confiscated the imported goods with an option to the appellant to redeem on payment of a redemption fine of Rs.4,00,000/-. In addition, penalty of Rs.50,000/- was imposed. The said order was passed on September, 2016 and the appellant had already deposited the said redemption fine

and penalty. Thus, the observation made by Commissioner (Appeals) was not correct. Accordingly, I set aside the impugned order and remand the matter to Commissioner (Appeals) for decision on merits.

Appeal is disposed of in the above terms.

(Dictated and pronounced in open court)

25/7/17.

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
24-07-2017

प्रमाणित प्रति / Certified True Copy
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सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (CESTAT)
चेन्नै / Chennai

Customs, Excise & Service Tax Appellate Tribunal