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

C/16 to 19 and 28/2009

(Arising out of Order-in-Appeal C. Cus. No. 387 to 390/2008 dated 22.10.2008 passed by the Commissioner of Customs (Appeals), Chennai)

M/s. Perfect Communications
M/s. Digital Computer
M/s. Digital Computer
M/s. Millenium Hi Tech
M/s. Perfect Communications Appellants

Vs.

Commissioner of Customs, Chennai Respondent

Appearance

Shri A.K. Jayaraj, Advocate for the Appellant
Shri B. Balamurugan, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **10.08.2017**

Final Order Nos. 41669-41673 / 2017

Per Bench

The issue involved in all these appeals being common, they were heard together and disposed by this common order.

2. The appellants had imported old and used CRT Colour monitors and as the imports were prior to 19.10.2005, the

Customs, Excise & Service Tax Appellate Tribunal same were restricted goods. The learned counsel Shri A.K. Jayaraj, submitted that the appellants are not contesting the enhancement of value and that the contest is confined only to imposition of redemption fine and penalty. He submitted that the redemption fine and penalties imposed in each of the cases are as under:

Appeal No.	Enhanced Value (In Rs.)	Enhanced Redemption fine (In Rs.)	Enhanced Penalty (In Rs.)
C/16/2007	5,26,445/-	1,30,000/-	50,000/-
C/17/2007	5,42,575/-	1,35,000/-	50,000/-
C/18/2009	5,84,715/-	1,45,000/-	60,000/-
C/19/2009	5,94,472/-	1,50,000/-	60,000/-
C/28/2009	9,24,095/-	2,32,000/-	1,85,000/-

3. The learned counsel submitted that the redemption fine and penalties imposed are without basis as the adjudicating authority has not considered the margin of profit or the comparable goods in order to ascertain the market value.

4. The learned AR Shri B. Balamurugan reiterated the findings in the impugned order.

5. We have heard the submissions made by both sides. As seen from the value enhanced as well as the redemption fine and penalties imposed, we are of the opinion that the redemption fine and penalties are high and requires interference.

6. In the result, taking into consideration the facts and appreciating the evidence before us, we find that the redemption fines in all the five appeals are reduced. As far as

Customs, Excise & Service Tax Appellate Tribunal penalties are concerned, we reduce the penalty in respect of Appeal No. C/28/2009, and the penalties imposed in all the four appeals are sustained, which is shown as under:-

Appeal No.	Enhanced Value (In Rs.)	Reduced Redemption fine (In Rs.)	Penalty (In Rs.)
C/16/2007	5,26,445/-	80,000/-	50,000/-
C/17/2007	5,42,575/-	82,000/-	50,000/-
C/18/2009	5,84,715/-	85,000/-	60,000/-
C/19/2009	5,94,472/-	90,000/-	60,000/-
C/28/2009	9,24,095/-	1,40,000/-	90,000/-

7. In the result, all the appeals are partly allowed with the above observations without interfering in the enhancement of value. The appellants are eligible for consequential relief, if any, as per law.

(Operative portion of the order was pronounced in open court)

Sulekha Beevi

(**MADHU MOHAN DAMODHAR**)
Member (Technical)

(**SULEKHA BEEVI C.S.**)
Member (Judicial)

Rex

Customs, Excise & Service Tax Appellate Tribunal

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