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

C/285/2009

(Arising out of Order-in-Original No. 9265/2009 dated 12.6.2009 passed by the Commissioner of Customs (Import), Chennai)

M/s. Piyush International — Appellants

Vs.

Commissioner of Customs, Imports, 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: **21.08.2017**

Final Order No. 41759/2017

Per Bench

The appellants had imported 'old & used digital multifunctional printers, scanner and copiers and old & used analogue copying machines of various models at a declared value of USD 34,140 (C&F) from Canada. The learned counsel submits that the imports were after 19.10.2005, the same were restricted goods. The learned counsel Shri A.K. Jayaraj, submitted that the appellant is not contesting the enhancement of value of USD 41,945 CIF equivalent to Rs.21,69,623/- and that the contest is confined only to imposition of redemption fine and penalty. He submitted that the redemption fine and penalty imposed is Rs.6,60,000/- and Rs.3,30,000/- respectively.

2. The learned counsel submitted that the old and used digital multifunctional printers are not restricted goods, hence 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.

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

4. We have heard the submissions made by both sides. We find that the used digital multifunctional printers are not liable for confiscation under section 111(d) of the Customs Act as they are not restricted goods, hence not liable for confiscation and no redemption fine or penalty is imposable. As far as old and used photocopiers are concerned, these being restricted goods are liable for confiscation. As seen from the value enhanced as well as the redemption fine and penalty imposed, we are of the opinion that the redemption fine and penalty is high and requires interference.

5. In the result, taking into consideration the facts and appreciating the evidence before us, we reduce the redemption

Customs, Excise & Service Tax Appellate Tribunal fine and penalty to Rs.20,000/- (Rupees twenty thousand only) and Rs.10,000/- (Rupees ten thousand only) respectively.

6. In the result, the appeal is partly allowed with the above observation without interfering in the enhancement of value. The appellant is 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

प्रमाणित प्रति / Certified True Copy
19/9
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण / (CESTAT)
चेन्नै / CHENNAI