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

C/395/2009

(Arising out of Order-in-Appeal C. Cus. NO. 873/2009 dated 11.8.2009 passed by the Commissioner of Customs (Appeals), Chennai)

M/s. Skylark Office Machines | Appellant

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: **23.08.2017**

Final Order No. 41791/2017

Per Bench

The appellants had imported 'old & used digital multifunctional (printing and copying) at a declared value of EURO 21,400/- (C&F). The learned counsel submits that the imports were prior to 5.6.2012 and the same were not restricted goods. The learned counsel Shri A.K. Jayaraj, submitted that the appellant is not contesting the enhancement of value of EURO 26,620 CIF equivalent to

Rs.18,45,330/- and that the contest is confined only to imposition of redemption fine and penalty. He submitted that the redemption fine and penalty are not imposable as the goods are not restricted goods and hence not liable for confiscation.

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

3. 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. The appellants are not contesting the enhancement of value. Since the goods are not restricted, we set aside the redemption fine and penalty.

4. 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)

(MADHU MOHAN DAMODHAR)
Member (Technical)

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

Rex

Customs, Excise & Service Tax Appellate Tribunal

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सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण / (CESTAT)
चेन्नै / CHENNAI