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

C/215/2007

(Arising out of Order-in-Original No. 5993/2007-GR-5A dated 8.2.2007 passed by the Commissioner of Customs (Imports), Chennai)

M/s. S & S International — Appellant

Vs.

Commissioner of Customs, Imports, Chennai — Respondent

Appearance

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

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri V. Padmanabhan, Member (Technical)

Date of Hearing / Decision: **20.06.2017**

Final Order No. 41029/2017

Per Bench

The appellants had imported old and used photocopiers and as the imports were ~~prior~~ after ~~to~~ 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 Rs.32,56,842/- 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.6,50,000/- and Rs.4,75,000/- respectively.

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2. 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.

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

4. We have heard the submissions made by both sides. 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 find that the redemption fine and penalty is reduced to Rs.5,00,000/- and Rs.1,16,000/- respectively.

6. In the result, the appeal is partly allowed with the above observations 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)

(V. PADMANABHAN)
Member (Technical)

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

Rex

Customs, Excise & Service Tax Appellate Tribunal

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