

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

C/579 to 581/2009

(Arising out of Order-in-Appeal C. Cus. No.994 to 996/2009 dated 4.9.2009 passed by the Commissioner of Customs (Appeals), Chennai)

Commissioner of Customs, Chennai

Appellant

Vs.

M/s. Rajeswari Graphix

Respondent

Appearance

Shri B. Balamurugan, AC (AR) for the Appellant
Shri A.K. Jayaraj, Advocate 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: **31.08.2017**

Final Order Nos. 42121-42123/2017

Per Bench

The respondents had imported old and used photocopiers and the goods were subjected to examination in terms of Rule 9 of the Customs Valuation Rules, 2007. After due process of law, the original authority held that the goods require a specific licence in terms of Foreign Trade Policy and confiscated the same with an option of redemption on payment of fine and penalty. Aggrieved, the respondents filed appeals before Commissioner (Appeals), who vide the impugned order, upheld the



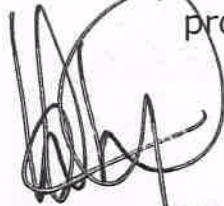
enhancement of value but reduced/maintained the redemption fine and penalty to 15% and 5% respectively on the enhanced value. Hence, Revenue has preferred these appeals for enhancement of redemption fine and penalty.

2. The learned AR Shri B. Balamurugan reiterated the findings in the grounds of appeal and prayed for restoring the order of the original authority.

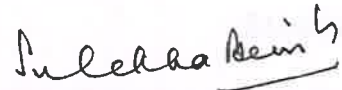
3. The learned counsel submitted that the redemption fine and penalties imposed is nominal and submitted that the appeals filed by the department may be dismissed.

4. We have heard the submissions made by both sides. As seen from the records, we find that the redemption fine and penalty imposed, in our opinion, are legal and proper which calls for no interference. The impugned order is upheld and the appeals are dismissed as devoid of merits.

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



(MADHU MOHAN DAMODHAR)
Member (Technical)



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

Rex



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