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

Appeal No.C/179/2009

[Arising out of Order-in-Appeal No.46/2009 dt. 25.03.2009 passed by the Commissioner of Customs & Central Excise (Appeals), Tiruchirappalli]

SPY Printers — Appellant

Versus

Commissioner of Customs & Central Excise
Tiruchirappalli — Respondent

Appearance:

None
For the Appellant

Shri K. Veerabhadra Reddy, JC (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 : 19.09.2017

FINAL ORDER No. 42149/2017

Per Bench

Issue concerns import of used Laser Jet Printers and used Digital Multifunction Print & Copier machines. In adjudication proceedings, lower authority enhanced the declared value of the

Customs, Excise & Service Tax Appellate Tribunal goods, ordered confiscation under Section 111 (d) and Section 111 (m) of the Customs Act, 1962, however, giving option to redeem the same on payment of a fine of Rs.3,94,000/- under Section 125 ibid. Penalty of Rs.3,94,000/- was also imposed under Section 112 (a). On appeal, the commissioner (Appeals) vide his impugned order dt. 25.03.2009 ordered modification of order of original authority in respect of penalty to Rs.40,000/-, however upheld the remaining portion of the order. Appellants have filed this appeal pointing out that while in the finding portion at para 4.4 of order of Commissioner (Appeal) he has indicated his inclination to reduce redemption fine from Rs.3,94,000/- to Rs.1,20,000/-, however, that has not been translated into the order portion.

2. Today when the matter came up for hearing, none was present on behalf of appellant despite notice.

3. After going through the records, we do find that the Commissioner (Appeals) has indicated in para 4.4 of the impugned order his inclination to reduce the redemption fine to Rs.1,20,000/- on the basis of Madras High Court judgement in the case of *Commissioner of Customs, Tuticorin Vs Sai Copiers* – 2008 (226) ELT 486 (Mad.). Presumably by inadvertence, the same has not been reflected in the order portion in para-5 of the impugned order.

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Ld. D.R. fairly concedes this fact. Accordingly, we hold that redemption fine under Section 125 ibid should also be reduced from Rs.3,94,000/- to **Rs.1,20,000/-** (Rupees One lakh twenty thousand only). So ordered. No other portion of the order is interfered with. Appeal is disposed of in the above terms.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

Sulekha Beevi

(Sulekha Beevi C.S)
Member (Judicial)

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Customs, Excise & Service Tax Appellate Tribunal

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चेन्नै / CHENNAI