FAX : 011-26108426

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: **21/01/2015**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **C/A/50082/2015-CU[DB]** dated **07/01/2015**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **129-A(4) of the Customs Act, 1962.**

Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	C/201/2010	ICD, TUGHLAKABAD, NEW DELHI 110020.
		Name and Address of Respondent
2		PRIME TRADERS VILLAGE BHATTIAN, JALANDHAR BYE PASS ROAD (OUTSIDE OCTROI) LUDHIANA, PUNJAB.,,

,

Copy To

Advocate(s) / Consultant(s):

3 Bar Association, CESTAT, Delhi

4 Director Publications, Customs, Excise. I.P. Estate, Delhi

5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

8 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

12 C.D.R. **13** Office Copy **14** Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI – 110 066

Date of Hearing 07.01.2015

For Approval &Signature :

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. R.K. Singh, Member (Technical)

Ashok Jindal

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3.	Whether Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Appeal No.C/201/2010-CU[DB]
[Arising out of Order-in-Original No.11/2010, dated 25.02.2010 passed by the C.C.(ICD), New Delhi]

C.C. (ICD), New Delhi — Appellants

Vs.

M/s. Prime Traders — Respondents

Appearance
Shri RK Mishra, DR - for the appellants

None - for the respondents

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**
Hon'ble Mr. R.K. Singh, Member (Technical)

Final Order No. 50082/2015, dated 07.01.2015

Per Mr. Ashok Jindal :

Revenue is in appeal against the impugned order wherein ld. commissioner while assessing of the goods in question held liable for confiscation, but did not impose redemption fine for release of the goods although in his order he has stated that duty, interest, fine and penalty is

Ashok Jindal

to be recovered from the respondents from a personal bond executed by them. No fine has been imposed on the respondents, therefore the impugned order is to be set aside and remanded back to the adjudicating authority for quantification of redemption fine.

2. None appeared on behalf of the respondents nor any adjournment request from them. On perusal of record, we find that notice of hearing is returned with the remark "not known". Therefore, we proceed to decide the issue on merits.

3. We have perused the orders. On perusal we find that the ld. commissioner while adjudicating the matter hold that it is a matter of mis-declaration consequently under-valuation of goods and is liable for confiscation. Although in his order he has stated duty, interest, fine and penalty to recovered from the respondents, but he did not impose the redemption fine on the respondents. In absence of any quantification of redemption fine, the order is defective on this part. Therefore, the impugned order is set aside *qua none* imposition of redemption fine on the respondents. Therefore, the matter is remanded to adjudicating authority for quantification of imposition of redemption fine on the respondents, rest of the order is confirmed Appeal is disposed of in the above terms.

(Ashok Jindal)
Member (Judicial)

(R.K. Singh)
Member (Technical)

SSK