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REGISTERED / AD

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

Dated: **19/10/2015**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **C/A/53130/2015-CU[DB]** dated **30/09/2015**

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/COD/503/2010	C/647/2010	**SIDDHANT APPARELS** A-159, Dayanand colony, Lajpat Nagar-IV, N Delhi.
			Name and Address of Respondent
2			-C.C. (ICD) NEW DELHI ICD, Tughlakabad, New Delhi 110020.

Copy To

3 Advocate(s) / Consultant(s):

Piyush Kumar,Adv
B-25, Lajpat Nagar - III,
New Delhi

4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Delhi

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

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

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

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

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

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

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

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

14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

15 C.D.R. **16** Office Copy **17** Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. I

Date of hearing / decision : 30.09.2015

For Approval and Signature:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R. K. Singh, Member (Technical)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Customs Appeal No. 647 of 2010
(Arising out of order-in-appeal No. CC(A)/Cus/Inland Container Depot/33/10 dated 22.06.2010 passed by the Commissioner of Customs, New Delhi).

M/s Siddhant Apparels — Appellant

Vs.

CC, ICD, Tuglakabad, New Delhi — Respondent

Appearance:

Ms. Reena Rawat, Advocate for the appellant
Shri Ranjan Khanna, DA for the Revenue

Coram:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R. K. Singh, Member (Technical)

Final Order No.53130 / **2015**

Per: R. K. Singh:

Appeal has been filed against order-in-appeal dated 22.06.2010 in terms of which redemption fine of Rs. 2 lakhs and penalty of Rs.2,10,000/- was upheld.

2. The facts of the case, in brief, are as under:

The appellant imported old and used computer & CRT monitors. Import of such old and used goods required import licence which the appellant did not possess. The adjudicating authority also found on the basis of examination by Chartered Engineer that the value declared by the appellant was on a lower side and enhanced the value to Rs.20,75,524/- (CIF) from declared value of Rs. 15,55,261/- (CIF) which was accepted by appellant.

3. Ld. Advocate for the appellant does not contest the value and is only contesting the quantum of redemption fine and penalty on the ground that the differential duty as a result of enhancement of value was only to the tune of Rs.63,000/- and therefore redemption fine and penalty should be much lower.

4. We have considered the contentions of the appellant. We find that the appellant is not contesting the upward revision of value leading to differential duty of the order of Rs. 63,695/-. We further find that even if the value declared by the importer was accepted the goods would still be liable to confiscation under Section 111(d) of the Customs Act, 1962 inasmuch as the impugned goods were not freely importable and required

import license. The appellant did not have any such import licence at all as was accepted by ~~the~~ ld. advocate. Thus the goods were clearly imported in violation of the Export and Import Policy rendering them liable to confiscation under Section 111(d) of Customs Act, 1962. In the present case, we find that the value of the goods was to the tune of Rs. 20 lakhs and thus redemption fine works out to about 10% of the assessable value and penalty works out about 10.5% of the assessable value. Having regard to the nature of the goods and the fact that they were not only undervalued but also imported in violation of Import and Export Policy, this level of fine and penalty cannot in any way be called unreasonable or arbitrary. Thus, we do not find any merit in the appeal and the same is dismissed.

(Justice G. Raghuram)
President

(R. K. Singh)
Member (Technical)

Pant