

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

Dated: 07/04/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/51345/2014-CU[DB] dated 26/03/2014

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/177/2009	MANI EXPORTS, B-116, ASHOK VIHAR, PHASE-I, NEW DELHI-110052.
		Name and Address of Respondent
2	C/177/2009	C.C. (ICD) NEW DELHI ICD, Tughlakabad, New Delhi 110020.

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s):

MOHAN LAL, ADV.
B-67, FLATTED FACTIRES
COMPLEX,
OKHALA PHASE-III,
DELHI-110020

4 Bar Association, CESTAT, Delhi

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

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

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

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

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

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

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

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

13 C.D.R. 14 Office Copy 15 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
DIVISION BENCH
Court No.2**

Date of hearing/Decision: 26.03.2014

Appeal No.C/177/2009-Cus

(Arising out of OIA no.CC(A)/Cus/30/09 dt.6.2.2009 passed by
CC(Appeals), New Delhi)

M/s.Mani Exports

Appellant

Vs.

CC, New Delhi

Respondent

Present for the Appellant: Sh.G.P.Singh, Consultant
Present for the Respondent: Shri Sanjay Jain, DR

**Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Manmohan Singh, Technical Member**

FINAL ORDER No.5/345/2014

PER: D.N.PANDA

Investigation has clearly brought out the case against the appellant that the goods imported by it were old and used monitors and desktop computer. The appellant failed to submit original catalogue, chartered engineer's certificate and the documents regarding proof of age and country of origin. The goods were confiscated for violation of section 111(d) 111(m) of Customs Act, 1962 (hereinafter referred to as "the Act). Redemption of such goods was allowed subject to deposit of redemption fine of Rs.3.60 lakh under section 125 of the Act and penalty of Rs.50,000/- under section 112 of the Act. So also there was fine of Rs.20,000/- imposed on the appellant for misdeclaration of the goods.

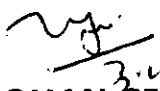
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2. Ld. Commissioner (Appeals) reduced redemption fine ~~from~~ Rs.3.80 lakhs to Rs.3 lakhs, but confirmed the penalty.

3. It is the submission of the appellant that redemption fine imposed is higher, so also penalty.

4. Record reveals that goods imported require licence, being old and used. ^{Such licensing regulation} ~~It~~ was within the knowledge of the appellant. Therefore there should not be misplaced sympathy to further reduce redemption fine beyond grant of appellate order. Therefore, we dismiss the appeal and uphold appellate order.

(Dictated & pronounced in the open court)


(MANMOHAN SINGH)
TECHNICAL MEMBER

 2/4/2014
(D.N.PANDA)
JUDICIAL MEMBER

mk