

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

Dated: 23/06/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/52514/2014-CU[DB] dated 13/06/2014

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 213 2010 | <b>PEARL IMPEX</b><br>701/3, Shivaji Road, Behind<br>Azad Market, Delhi         |
|             |            | Name and Address of<br>Respondent                                               |
| 1           | C 213 2010 | <b>C.C.E. DELHI IV</b><br>New CGO Complex, NH-IV,<br>Faridabad, Haryana 121001. |

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) Consultant(s):

**A. Samad, Advocate**  
2/30, DOUBLE STORY,  
JANGPURA EXTN.,  
NEW DELHI,  
110014

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, Iseon 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 58

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

Asstt. Registrar(CUSTOMS Appeal Branch)

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**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, COURT NO. III**

Customs Appeal No. 213 of 2010

[Arising out of Order-in-Appeal No. 05/Cus/Apl/DLH-IV/2010 dated 29.1.2010 passed by the Commissioner of Central Excise (Appeals), Delhi I.]

M/s. Pearl Impex

Appellants

Vs.

Commissioner of Central Excise  
Delhi IV

Respondent

**Appearance:**

None for the Appellants

Ms. Ranjana Jha, Jt.CDR for the Respondent

**CORAM:**

Hon'ble Mr. D.N.Panda, Member (Judicial)

Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing/decision : 13.6.2014

**Final Order NO . A/ 52514 /2014-Cus(Br)**

**Per D.N.Panda** (for the Bench):

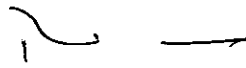
Learned Commissioner (Appeals) dismissed appeal of the appellant stating the reason that the appellant having imported worn and used clothing without license that violated foreign trade policy for which those were liable to confiscation. Also examining

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the nature of goods, value thereof and profit margin, he did not interfere to the adjudication .

2. In the absence of appellant today, the grounds of appeal were examined. But there is no appealable reason to interfere to the appellate order. Accordingly, appeal is dismissed.

(Pronounced in the Court)

 20/6/14  
( Rakesh Kumar )  
Technical Member

 18/6/2014  
( D.N.Panda )  
Judicial Member

SS