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: **19/08/2014**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **C/A/53201/2014-CU[DB]** dated **07/08/2014**

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/36/2010	**L.T. FOODS LIMITED,** NO. 119, SECTOR-44, GURGAON (HARYANA)
		Name and Address of Respondent
2		**C.C. (ICD) NEW DELHI** ICD, Tughlakabad, New Delhi 110020.

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Copy To
3 Advocate(s) / Consultant(s):

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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

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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

Appeal No.C/36/2010
(Arising out of OIA No.CC(A)ICD/328/09 dt.4.11.2009 passed by CCE(Appeals), New Delhi)

L.T.Foods Ltd. — **Appellant**

Vs.

CC, New Delhi — **Respondent**

Present for the Appellant: Ms.Julien George, Advocate
Present for the Respondent: Shri R.K.Mishra, DR

Date of hearing/Decision: 07.08.2014

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

FINAL ORDER No. 53201/2014

PER: D.N.PANDA

It is admitted fact that in terms of letter dated 17.7.2009 that there was misdeclaration of goods. Non basmati rice exported was declared ~~rice~~ as basmasti rice.

2. Appellant has categorically admitted that the misdeclaration above may not be considered seriously since ld. Commissioner (Appeals) has considred the fact leniently. He reduced redemption fine from Rs.3 lakh to Rs.1.50 lakh and penalty from Rs.5 lakh to Rs.4 lakhs. Such levy is liable to be annulled.

3. Revenue supports adjudication. But appellant wants to grant more relief.

4. Heard both sides on the above limited point.

5. Considering that the value of exported goods was Rs.14 lakhs as stated in the bar, penalty is reduced to Rs.3 lakh but no interference to the redemption fine is desirable. That levy is considered correct on the basis of normal profit earned in the rice trading. Appeal is accordingly partly allowed.

(Dictated and pronounced in the open court)

14.8.2014

(MANMOHAN SINGH)
TECHNICAL MEMBER

18/8/2014.

(D.N.PANDA)
JUDICIAL MEMBER

mk