

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

To

Dated: 10/06/2014

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/52407/2014-CU[DB] dated 04/06/2014

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/276/2009 | <b>SVL INTERNATIONAL,<br/>JD-27-B, CRYSTAL<br/>APARTMENT PITAMPURA,<br/>DELHI-110088.</b> |
|             |            | <u>Name and Address of<br/>Respondent</u>                                                 |
| 2           | C 276/2009 | <b>C.C. (ICD) NEW DELHI<br/>ICD, Tughlakabad,<br/>New Delhi 110020.</b>                   |

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) : Consultant(s):

**Prabhat Kumar  
B-51(BASEMENT),  
SARVODAYA ENCLAVE  
NEAR MOTHER  
INTERNATIONAL SCHOOL,  
NEW DELHI**

- 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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

**Date of Hearing : 4.6.2014**

**Appeal No. C/276/2009-Cus.**

[Arising out of Order-in-Original No. 9/2009 dated 17.2.2009 passed by the Commissioner of Customs, New Delhi]

M/s SVL International

Appellants

Vs.

CC, New Delhi

Respondent

**Appearance:**

Shri Prabhat Kumar, Advocate - for the appellant

Shri R.L. Meena, A.R. - for the respondent

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

Final Order No. 52407 | 2014

**Per D.N. Panda :**

Shri Prabhat Kumar, Id. Counsel says that his client is interested to reduce the litigation without perpetuating the same.

2.     Record reveals that redemption fine imposed commensurate with the value of goods declared. Therefore that remains untouched. Law is well settled that once fraud is detected, the appellant cannot take advantage of its misdeed pleading to reduce the value declared to market value of export. Therefore without touching redemption fine,



we look into the penalty aspect. Considering that imposition of penalty of Rs. 7 lakhs would be justified <sup>in the fitness of the circumstances of the case,</sup> we order accordingly.

3. Appeal is partly allowed to the extent above.

(Dictated & pronounced in open Court)

*June 6/6/2017*

(D.N. Panda)  
Judicial Member



(R.K. Singh)  
Technical Member

RM