

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH - COURT NO. II

Customs Appeal No. 52885 of 2019

[Arising out of Order-in-Appeal No.IND-EXCUS-000-APP-85-86-19-20 dated 28.06.2019 passed by the Commissioner (Appeals), Customs, Central Goods & Service Tax & Central Excise, Indore (M.P.)]

M/s Kuber Impex Limited

207, Silver Arch Plaza,
20/1, New Palasia
Indore-452003.

Appellant

VERSUS

**Commissioner of Customs, Central Goods
and Service Tax & Central Excise**

Post Box No.10, Manik Bagh Road,
Manik Bagh Palace,
Indore (M.P.).

Respondent

AND

Customs Appeal No. 52461 of 2019

[Arising out of Order-in-Appeal No.IND-EXCUS-000-APP-85-86-19-20 dated 28.06.2019 passed by the Commissioner (Appeals), Customs, Central Goods & Service Tax & Central Excise, Indore (M.P.)]

**Kapil Garg, Director of
M/s Kuber Impex Limited**

FINAL ORDER Nos.50767-50768/2020**DATE OF HEARING:14.02.2020****DATE OF DECISION: 14.09.2020****ANIL CHOUDHARY:**

These two appeals have been filed by the importer company and its Director, Mr. Kapil Garg, aggrieved by the impugned common order-in-appeal, whereby their appeals have been rejected.

2. The appeals have been rejected, confirming the rejection of declared value with respect to 6 bills of entry for import of VRLA batteries, holding the same being value suppressed and mis-declared and accordingly, the value was re-determined and differential customs duty of Rs.30,17,330/- was demanded along with interest and equal amount of penalty under Section 114 A of the Customs Act. Further, penalties have been imposed on Shri Kapil Garg, Director amounting to Rs.3,00,000/- under Section 112(a) and Rs.2,00,000/- under Section 114 AA of the Customs Act.

3. The brief facts are that M/s Kuber Impex Limited, Indore is an importer. They had imported a consignment of 10,000 pieces of voltage Regulated Lead Acid Batteries (VRLA) 12V 7.2 Ampere Hours, through JNCH, Nhava Sheva, vide Bill of Entry No. 803525 dated 25.08.2010, by declaring the unit value @ US\$ 1.17 (Rs. 55.97) per piece. The total declared value of goods was Rs. 5,59,721/- and in US\$ 22700 (C&F). The supplier had raised Invoice No. LHI1010290002 dated 10.08.2010 for these VLRA batteries. The above said Bill of Entry was facilitated through 'Risk Management System' under no assessment, no examination procedure. The importer deposited Customs duty amounting to Rs. 1,50,278/- on the above declared value and presented the said Bill

