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

Appeal No. C/142 /2006 - CU[DB] Date 10/10/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S. HONEY HARSH IMPEX
SCF 128, PHASE-II, URBAN ESTATES,
FOCAL POINTS, LUDHIANA

M/S. HONEY HARSH IMPEX Appellant
Vs
COMMISSIONER OF CUSTOMS,MEERUT-II Respondent

I am directed to transmit herewith a certified copy of **Final order** No. C/368/08-CUS. DATED 03.10.08 passed by the Tribunal under Section 129. (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
   COMMISSIONER OF CUSTOMS,MEERUT-II
   MEERUT-II (NOIDA)
2. Adv. / Consult
   MR.PIYUSH KUMAR,ADV
   B-25,LAJPAT NAGAR-III,N.DELHI
3. S.D.R
4. J.C.D.R.
5. Bar association. CESTAT. New Delhi
6. M/s. Deeparchi Publications. M-93. Marg. 46. Saket. New Delhi 110017
7. M/s Centax Publictions (P) Ltd.. 1512-B. Bhishm Pitamah marg. Opp. ICICI Bank of Defence Colony. New - 3
8. Excise & Customs cases. B-37. Sector -1. NOIDA - 201301 Gautam Budh Nagar. (U.P.)
9. Raghuraman's 44-B. Regal Flat.Shipra Suncity. Indirapuram - 201010.Ghaziabad. DT. U.P.
10. Nidheshak publications. I.P.Estate. new Delhi
11. Taxmann Allied Service Pvt Ltd.. 21/35. West Punjabi Bagh. New Delhi - 110026
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033. No.70(Old No. 88). Thyagaraya Road. T. Nagar.Chennai
13. Taxindiaonline.com Pvt.Ltd. B-XI/8183.Vasant Kunj. New Delhi - 110070
14. Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15
15. Office Copy
16. Guard file

Assistant Registrar
(Customs Appeal Branch)

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

Customs Appeal No. 142 of 2006

[Arising out of Order-in-Appeal No. 124/CE/APPL/NOIDA/2005 dated 23.12.05 passed by the Commissioner of Customs & Central Excise, Meerut II (NOIDA).]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. P.K. Das, Member (Judicial)

1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	:	No
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	No
3. Whether Their Lordships wish to see the fair copy of the Order?	:	Seen
4. Whether Order is to be circulated to the Departmental authorities?	:	Yes

M/s. Honey Harsh Impex — Appellant

Vs.

Commissioner of Customs
ICD, Dadri — Respondent

Appearance:

Shri Aman Gupta, & Ms. Reena Rawat, Advocates for the Appellant
Shri Fateh Singh, DR for the Respondent

CORAM:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. P.K.Das, Member (Judicial)

Date of decision : 3.10.2008

Final **ORDER NO. C/368/08**

Per M. Veeraiyan (for the Bench):

This is an appeal against the order of the Commissioner (Appeals) No. 124/CE/APPL/NOIDA/2005 dated 23.12.05.

2. Heard both sides.

3. The appellants imported goods and filed Bill of Entry for clearance describing them as used cylinder blocks and declared the value of Rs.1,77,653/-. On examination, it was found that the goods were old used diesel engines and the value was appraised as Rs.5,10,554/- and the original authority confiscated the goods for mis-declaration; enhanced the value for payment of duty and imposed redemption fine of Rs.2,55,000/- and imposed penalty of Rs.1,25,000/-. On appeal, the Commissioner reduced the redemption fine to Rs.2,25,000/- and penalty to Rs. 75,000/-.

4. Learned Advocate submits that they have imported goods for the first time. He submits that in respect of similar imports redemption fine varying from 5% to 40% has been imposed.

5. We have carefully considered the submissions from both the sides. The mis-declaration of description is not being disputed. The duty on the enhanced value stands paid. Leniency is being sought for in respect of Redemption fine and penalty on the ground that leniency has been given in similar imports. Having regard to the facts and circumstances of the case,

we reduce the redemption fine from Rs.2.25 lakh to Rs.1,25,000/- (Rupees One lakh twentyfive thousands only) and the penalty from Rs. 75,000/- to Rs.50,000/- (Rupees Fifty thousands only). The appeal is partly allowed in the above terms.

(Pronounced in the open Court)

(M. Veeraiyan)
Member(Technical)

(P.K.Das)
Member(Judicial)

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