TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. C/937 /2005 - CU[DB] Date 07/11/2008

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

To :
HARINDER SINGH NARULA
S/O SH HARDEV SINGH NARULA, R/O P-68,
VISHNU GARDEN, NEW DELHI – 110018.

HARINDER SINGH NARULA Appellant
Vs
THE COMMISSIONER OF CUSTOMS, NEW DELHI Respondent

I am directed to transmit herewith a certified copy of **Final order No.** C/556/08-CUS. DATED 23.10.08 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
THE COMMISSIONER OF CUSTOMS,
IGI AIRPORT, NEW DELHI
2. Adv. / Consult MR.PREM RANJAN KUMAR, ADV.,
LG-F1, E-13/29 HARSH BHAWAN,
CONNAUGHT PLACE, 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 & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

C/937/05

[Arising out of Order-in-Appeal No.CC(A)/340/AIR/2005 dt.23.8.05 passed by the Commissioner of Customs(Appeals),New Delhi)

For approval and signature:

Hon'ble Mr. S.S.Kang, Vice President
Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	:
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:
3.	Whether their Lordships wish to see the fair copy of the order?	:
4.	Whether order is to be circulated to the Department Authorities:	:

Sh. Harinder Singh Narula — Appellant

Versus

Commissioner of Customs,New Delhi — Respondent

Appearance
Shri Prem Rajan, Adv. For appellant
Shri Vijay Kumar, Authorised Departmental Representative(DR) For respondent

Coram: Hon'ble Mr. S.S.Kang, Vice President
Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Final

Date of decision: 23.10.08
Order No. C/556/08

Per S.S.Kang:

Heard both sides. The appellant filed this appeal against the impugned order whereby penalty of Rs.2 lakh was imposed under Section 114 of the Customs Act.

2. The brief facts of the case are that the appellant attempted to smuggle the foreign currency by way of concealment in his body. When the appellant got clearance from Customs on Immigration to go to Dubai he was searched and from his person, 13005/- UAE Dirhan were recovered and during interrogation, he was admitted by the appellant that he had ~~sold~~ Concealed the Euro Currency (totaling 28,000 Euros). The foreign currency was confiscated and penalty was imposed on the appellant. The only contention is that the foreign currency was handed over by somebody unknown to him to be handed over to Sonu at Dubai. The appellant prayed for lenient view. We find that in this case the appellant attempted to smuggle foreign currency within India by concealing and the appellant had not disclosed the name of the person who had handed over the foreign currency. The recovery of currency is not in dispute. In these circumstances, keeping in view the facts and circumstances of the case, we find no ground to interfere with the quantum of penalty as imposed. The appeal is dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

km