

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

Appeal No. C/298 /2007

Date 07/02/2008

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

To :
M/S HANUMAN GRAPHICS PVT. LTD.
903, ATLANTA MANOR, WESTERN EXPRESS
HIGHWAY NEAR RELIANCE ENERGY OFFICE
MALAD EAST, MUMBAI-400097

M/S HANUMAN GRAPHICS PVT. LTD.

Appellant

Vs

Respondent

C.C. NEW DELHI (IMPORT & GENERAL)

I am directed to transmit herewith a certified copy of Final order NO.C/16/08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax
Customs dated 31.01.08

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C. NEW DELHI (IMPORT & GENERAL)
NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW
DELHI 110037.

2. Adv. / Consult

MR. V K AGGARWAL
7 & 8 GROUND FLOOR, L-92/3 MUNIRKA, MAIN MARKET CELL HOUSE, NEW DELHI

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

[Signature]
Assistant Registrar
(Customs Appeal Branch)

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

Customs Appeal No.298 of 2007

[Arising out of Order-in-Original No. 06/GS/CC/DRINCH/2006 dated 11.9.2006 passed by Commissioner of Central Excise (Adjudication) New Delhi.]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Dr. T.V. Sairam, Member (Technical)

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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 should 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 :
Departmental authorities?
-

M/s. Hanuman Graphics Pvt. Ltd.

Appellant

Vs.

Commissioner of Central Excise,
New Delhi

Respondent

Appearance:

Shri V.K. Agarwal, Advocate for the Appellant
Shri Amit Jain, SDR for the Respondent

CORAM: Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Dr. T.V. Sairam, Member (Technical)

Date of decision : 31.1.08

Final ORDER NO. C/16/08

Per S.S. Kang (for the Bench):

Heard both the sides. The appellant filed this appeal against the impugned order whereby the goods seized from the appellants place were confiscated on the ground that importer of the goods M/s. Gaitri Exports had mis-declared the goods. The adjudicating authority allowed the release of the goods on payment of redemption fine.

2. We find that in the appeal filed by the Gaitri Exports against the same impugned order, the Tribunal vide Final Order No.425-429/2007 dated 14.8.07 allowed the appeal and set aside the impugned order. As the impugned order whereby the goods were held to be mis-declared is set aside, therefore, the confiscation on the same ground is not sustainable. The impugned order in respect of the appellant is set aside and appeal is allowed.

(Dictated in the open Court)

(S.S. Kang)
Vice President

(T. V. Sairam)
Member(Technical)

SS