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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/554 - 558, 560-562/2007

Date 07/02/2008

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

To :  
C.C. (PREVENTIVE) AMRITSAR  
CUSTOM HOUSE, CENTRAL REVENUE BUILDING,  
THE MALL, AMRITSAR 143001.

C.C. (PREVENTIVE) AMRITSAR

Appellant

M/S NOVA OFFICE SYSTEMS,

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No.C/17-24/08 Customs dated 29/01/08 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

M/S NOVA OFFICE SYSTEMS,  
GL-6, ANSAL BHAWAN, K.G.MARG, NEW DELHI

2. Adv. / Consult MR. SAURABH KAPOOR, ADV.,  
11, YADVINDRA COLONY, THE MALL  
PATIALA, PUNJAB.

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

14-2-08  
ISSUED ON  
RS  
Signature

*RS*  
Assistant Registrar  
(Customs Appeal Branch)

1. M/S NOVA OFFICE SYSTEMS,  
GL-6, ANSAL BHAWAN, K.G.MARG, NEW DELHI
  
2. M/S SRI VENKATESH ENTERPRISES  
88, RANA PRATAP MARKET, KAROL BAGH, NEW DELHI
  
3. M/S R.P.INTERNATINAL,  
A-60, KANWAR SINGH NAGAR, NAJAFGRH ROAD, NANGLOI, NEW DELHI
  
4. M/S SRI SAI INTERNATIONAL  
UB-14D, ARUNACHAL BUILDING, BARAKHAMBA ROAD, NEW DELHI
  
5. M/S SHIVAM ENTERPRISES  
19, NORTH AVENUE ROAD, WEST PUNJABI BAGH, NEW DELHI

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL**

**West Block No. 2, R.K. Puram, New Delhi – 110 066.  
Principal Bench, New Delhi**

**COURT NO. II**

**Customs Appeal Nos. 554-558, 560-562 of 2007**

[Arising out of the Order-in-Appeal No. 73-80/CUS/APPL/LDH/ 2007 dated 21/05/2007 passed by The Commissioner (Appeals) of Customs & Central Excise, Jalandhar.]

For Approval and signature :

**Hon'ble Shri S.S. Kang, Vice President**

**Hon'ble Dr. T.V. Sairam, 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?

CC, Amritsar

Appellant

Versus

M/s Nova Office Systems ]  
M/s Sri Venkatesh Enterprises ]  
M/s R.P. International ]  
M/s Sri Sai International ]  
M/s Shivam Enterprises ]

Respondent

**Appearance**

Shri R.C. Sankhla, Authorized Representative (SDR) – for the appellants.

Shri Saurabh Kapoor, Advocate – for the Respondent.

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

**DATE OF HEARING : 29/01/2008.**

Final Order No. C/17 to 24/08 Dated : 29/1/08

**Per. S.S. Kang :-**

Heard both sides. Common issue is involved in these appeals, therefore, appeals are being taken up together. Revenue filed these appeals against the impugned orders whereby the redemption fine and penalty in respect of imported second hand photocopier machines were reduced. The Commissioner (Appeals) after taking into consideration the fact that value has significantly loaded and respondents has already paid the duty on the loaded value and also taken into consideration the charges paid by respondents regarding damage/detention/ground charges reduced the redemption fine and penalty. The Commissioner (Appeals) also taken into consideration the valued goods mentioned in the invoices under which the goods were further traded into the market.

2. We find, Commissioner (Appeals) reduced the redemption fine and penalties. We find that the value of the goods were enhanced drastically on the basis of Chartered Engineer Certificate and the same has been accepted by the respondent. The contention of revenue is that the respondents are importing restricted items to prevent such import the redemption fine and penalties should be enhanced. We find that in respect of second hand photocopier machines there were different views and the Tribunal's Larger Bench in the case of Atul Commodities (P) Ltd. vs. Commissioner of Customs, Cochin & Hyderabad reported in 2005 (184) E.L.T. 135 held that the second hand photocopier machines are freely importable. However, subsequently, the view has been set aside by the Hon'ble High Court. In these circumstances, we find no ground to interfere with the quantum of second hand photocopier. The appeals are dismissed.

(Dictated and pronounced in open court)

**(S.S. Kang)**  
**Vice President**

**(Dr. T.V. Sairam)**  
**Member (Technical)**

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