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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/157 /2008 Date 01/05/2008

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

To :
M/S RAGHAV INDUSTRIES
G.T.ROAD, MILLER GANJ,
LUDHIANA

M/S RAGHAV INDUSTRIES Appellant

Vs

C.C. (PREVENTIVE) AMRITSAR **STAY ORDER NO.C/106/08-CUS. DATED 25.04.08** Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/106/08-CUSTOM DATED 25.04.08** 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 C.C. (PREVENTIVE) AMRITSAR
CUSTOM HOUSE, CENTRAL REVENUE BUILDING,
THE MALL, AMRITSAR 143001.

2. Adv. / Consult MR.SUDHIR MALHOTRA, ADV.
13-R, HUKAM CHAND COLONY,
NEAR D.A.V COLLEGE, JALANDHAR

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 Delhi -
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 60017
13. Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH – COURT NO.I

CUSTOMS STAY APPLICATION NO. 488 OF 2008 IN CUSTOMS APPEAL NO. 157 OF 2008

Date of Hearing/Decision: 25.4.2008

[Arising out of order-in-appeal No.156/Cus/Appl/Ldh./2007 dated 6.12.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh]

Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. M. Veeraiyan, 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. : 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

Raghav Industries

Applicant
[Rep.by: Shri S. Malhotra, Advocate]

Vs.

CC, Amritsar

Respondent
[Rep.by:Shri B.K. Singh,DR]

Coram: Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. M. Veeraiyan, Member (Technical)

Final **ORDER** No C/106/08

Per M. Veeraiyan: Stay Order No C/106/08

After hearing on the stay petition for a while it was felt expedient to dispose of the appeal finally and accordingly we waive pre deposit of dues as per the impugned order and proceed to hear the appeal.

The appellant imported a consignment from war torn area and declared the same as heavy melting scrap it was not accompanied by pre-inspection certificate from authorized agency. While examination, it was found to contain 300 pieces of used ammunition (shells). The original authority ordered absolute confiscation of offending pieces besides confiscating the balance of heavy melting scrap with option to redeem the same on payment of fine of Rs.4,00,000/- which was reduced to Rs.40000/- by the Commissioner (Appeals). The original authority imposed a penalty of Rs.1,00,000/- which was reduced to Rs.15,000/- by the Commissioner (Appeals).

2. Offending nature of the goods is clearly established and absolute confiscation of the shells and confiscation of other goods with redemption fine are justified. The redemption fine as sustained by the Commissioner (Appeals) is also not excessive.

3. On perusal of the relevant records, it is noticed that goods have been shipped on 24th September, 2004 whereas the public notice requiring pre-inspection certificate was issued in October 2004. In the light of this, we hold that penalty may not be imposable and accordingly we set aside the penalty imposed on the appellant.

4. Appeal disposed of on the above terms. Stay petition is also disposed of.

[Dictated and pronounced in the open Court]

[Justice S.N. Jha]
President

[M. Veeraiyan]
Member (Technical)

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