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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/211 /2008 Date 13/05/2008

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
Vs
M/S AMSON INTERNATIONAL STAY ORDER NO.C/111/08-CUS. Respondent

I am directed to transmit herewith a certified copy of **Final order** No. C/113/08-CUS. DATED06.05.08 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 AMSON INTERNATIONAL
   124, PRITAM NAGAR,
   100 FT. ROAD,
   AMRITSAR.
2. Adv. / Consult
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)

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. III
Customs Stay Application No. 627 of 2008 in Appeal No. 211 of 2008

[Arising out of the Order-in-Appeal No. 158/CUS/APPL/ LDH/2007 dated 14/12/2007 passed by The Commissioner (Appeals), Customs & Central Excise, Jalandhar, Amritsar.]

For Approval and signature :
Hon'ble Shri M. Veeraiyan, Member (Technical)
Hon'ble Shri 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 would 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 Department Authorities?	: Yes

CC, Amritsar — Appellant

Versus

M/s Amson International — Respondent

Appearance

Shri B.K. Singh, Authorized Representative (DR) – for the appellant.

None – for the Respondent.

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

DATE OF HEARING : 06/05/2008.

Final Order No. C/113/08 Dated : 6/5/08
Stay Order No C/111/08

Per. M. Veeraiyan :-

Heard the learned DR on the stay petition in the appeal filed by the department. None appears for the respondent. We felt that as only a short issue is involved, the appeal itself could be finally disposed of.

2. The respondent imported 1839 pcs. of old and used tyres and declared the value to be Rs. 4,99,521/-. The import of the old tyres required a licence but the respondent did not have the required licence. The value was also found to be low. The Original Authority enhanced the value to Rs. 5,72,835/- and taken the market value as Rs. 7,50,,240. The Original Authority ordered confiscation of the tyres and allowed redemptionon payment of fine of Rs. 1,70,000/- and imposed a penalty of Rs. 1,70,000/-. On appeal by the party, Commissioner (Appeals) reduced the redemption fine to Rs. 50,000/- and the penalty to Rs. 10,000/-.

3. The appeal has been filed on the understanding that Section 125 of the Customs Act envisages imposition of redemption fine equal to the market value of the goods which understanding is incorrect. Further, the reduction in redemption fine and penalty is challenged also on the ground the respondent may be encouraged to indulge in such import in the future also. If such import takes place in future, the department is free to impose higher redemption fine and penalties as may be deemed appropriate.

4. In the facts and circumstances of the case, the decision of the Commissioner (appeals) in reducing the fine and penalty can not be held unreasonable and hence we do not find any merits in the appeal filed by the department.

5. Appeal is rejected, the stay petition is also disposed off.

(Dictated and pronounced in open court)

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

PK