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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/852 /2005 Date 18/07/2008

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

To :
SH PARVEEN AGARWAL
2A. 31/6, VAISHALI, GHAZIABAD (U.P.)

SH PARVEEN AGARWAL Appellant

Vs

THE COMMISSIONER OF CUSTOMS, NEW DELHI Respondent

I am directed to transmit herewith a certified copy of **Final order No.C/200/08-CUS. DATED 08.07.08**

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.
DELHI-II. NEW CUSTOM HOUSE.
NEAR IGI AIRPORT. NEW DELHI

2. Adv. / Consult
MR.S.JAINA & ASSOCIATES
84,DARYAGANJ,N.DELHI – 2.

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. II

Customs Appeal No. 852 of 2005

[Arising out of the Order-in-Original No. CC(A) CSP(178) D-II/2005 dated 27/06/2005 passed by The Commissioner of Customs (Appeals), New Delhi.]

For Approval and signature :
Hon'ble Shri S.S. Kang, Vice President
Hon'ble Shri 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?	:	no
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?	:	

Shri Parveen Agarwal — Appellant [On merit]

Versus

CC, New Delhi — Respondent [Shri A.K. Madan, Auth. Rep. (DR)]

CORAM : **Hon'ble Shri S.S. Kang, Vice President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

DATE OF HEARING : 08/07/2008.

Final Order No. C/200/08 Dated : 8/7/08

Per. S.S. Kang :-

Heard both sides. Appellant made a request to decide the appeal on merit. Heard learned SDR. The appellant filed this appeal against the order in appeal, whereby the imposition of penalty of Rs. 25,000/- (Rs. Twenty Five Thousand) was upheld.

2. Contention in the appeal memo and written submission is only that appellant is working with M/s M.S. Freight Forwards and filed bill of entry for clearance of goods imported by M/s Sana Enterprises, the documents as supplied by the importer were submitted to the Customs and appellant is no way concern with the document submitted by the importer.

3. Revenue submitted that as per the statement of importer, the goods were mis-declared in respect of quantity, brandwise and also in respect of value as the instance of the appellant and appellant received Rs. one lakh as a consultation for clearance of the goods and the money was subsequently returned. In the appeal memo, the appellant admitted that he received Rs. one lakh for this consignment. ~~Therefore, the goods were mis-declared.~~

4. We find that appellant filed bill of entry on behalf of the importer by mis-declaring the goods in respect of brand, quantity as

well as value and received a considering amount of Rs. one lakh for clearing the goods. The statement of the importer implicates the appellant. In these circumstances, we find no merit in the appeal, the same is dismissed.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

PK