(18)

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

Appeal No. C/212 TO 216/2008-SM[BR]& C/STAY/ 628TO632/2008-SM[BR] Date 26/06/2008

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 ARJUN ENTERPRISES # Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 1008- 1012 /2008 –SM[BR]&S/ 385-389 /08 dated 13.6.08

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
M/S ARJUN ENTERPRISES #
10391, KOT HARNAM DASS,
STREET NO.2,
SULTANWIND ROAD,
AMRITSAR.

[2]M/S R.R.AUTO SALES CORPORATION, 644/1, NAMBARDAR COLONY Burari Delhi
[3]M/S R.K. TRADING CORPORATION, 830, INDUSTRIAL AREA-B, LUDHINA
[4] M/SKRISHNA TRADING CO., D-81 SHIV RAM PARK, NANGLOI NEW DELHI
[5]M/S LAKSHMI ENTERPRISES 35, BURRAH SAHIB STREET CHENNAI

2. Adv. / Consult
NONE;--------

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
(SM Appeal Branch)

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI, COURT NO.1

CUSTOMS STAY APPLICATION NOS.628 TO 632 OF 2008 IN CUSTOMS APPEAL NOS. 212 TO 216 OF 2008

Date of Hearing: 13.6.2008
Date of Decision: 13.6.2008

[Arising out of Order-in-Appeal No.159 to 163/CUS/APPL/LDH/2007 dated 14.12.2007 passed by the Commissioner (Appeals), Central Excise, Jalandhar]

Hon'ble Mr. Justice S.N. Jha, President

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? : No
3. Whether Their Lordships wish to see the fair copy of the Order? :
4. Whether Order is to be circulated to the Departmental authorities :

CC(Prev.), Amritsar — Appellant
[Rep. by: Shri S.L. Meena, DR]

Versus

M/s.Arjun Enterprises
M/s.R.R.Auto Sales Corpn.
M/s.R.K. Trading Corpn.
M/s.Krishna Trading Co.
M/s.Lakshmi Enterprises — Respondents

[Rep. None]

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

Final **ORDER** No. 1008-1012/08-SM(BR)
Stay order No. 385-389/08-SM(BR)

Per Justice S.N.Jha:

In all these five appeals by the Department, the Revenue has come with the plea that the reduction of redemption fine and penalty by the Commissioner (Appeals) was not justified. In other words, the Revenue seeks enhancement of redemption fine and penalty.

2. The subject goods imported by the respondent in each of the cases were old and used tyres. The details regarding value of the goods declared and the value assessed by the Proper Officer, the amounts of redemption fine and

penalty as ordered by the original authority and reduced by the Commissioner (Appeals) may be set out in the form of chart as under :-

S.No.	Appeal No.	Appellant	Value De-clared	Value As-sessed	Duty pay-able	Fine as per OIO	Fine as reduced by Commr.(A)	Penalty as per OIO	Penalty as reduced by Commr.(A)
1	C/212/08	Arjun Enterprises	598370	645730	95000	250000	50000	135000	10000
2	C/213/08	R.R.Auto Sales Corporation	60608	235850	41014	50000 (Second Import)	15000	120000	5000
3	C/214/08	R.K.Trading Corporation	950248	1073250	157897	350000	100000	190000	15000
4	C/215/08	Krishna Trading Company	950248	1070600	157507	350000	100000	190000	15000
5	C/216/08	Laxmi Enterprises	555133	761460	95885	120000	50000	200000	10000

3. A glance at the above chart would show that the redemption fine and penalty determined by the original authority were on the higher side. It appears that except in the case of R.R. Auto Sales Corporation, the differential value was rather small. In the case of Arjun Enterprises, it was about Rs.5000/-; in the cases of R.K. Trading Corporation and Krsihna Trading Corporation it was about Rs.12000/- and in the case of Laxmi Enterprises, it was Rs.21000/-. Having regard to the differential value and the duty assessed on the assessed value it is apparent that the redemption fine and penalty were much on the higher side. The question is whether the reduction of the amount in the manner ordered by the Commissioner requires any interference. Having regard to the nature of the goods and the value thereof and the duty assessed thereon, I do not think the redemption fine and penalty as ordered by the Commissioner (Appeals) are on the lower side so as to warrant any modification by the Tribunal.

4. In the result, I find no merit in the appeal ~~and~~ which is accordingly dismissed.

[Dictated and pronounced in the open Court]

[Justice S.N. Jha]
President

Nk