

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

Appeal No. C/53 /2007 - CU[DB]

Date 20/07/2009

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

To :
M/S SUKARMA PROCESSORS
KH NO 389, NEAR RAILWAY CROSSING NO 22,
INSIDE JAY TEXTILE MILLS, PREMISES,
ISLAMABAD, AMRITSAR (PB.)

M/S SUKARMA PROCESSORS

Appellant

Vs

C.C.ICD TKD N DELHI

Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/254/**

2009 CU[DB] dated 09.07.09

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

COMMISSIONER OF CUSTOM,
ICD, TUGHLAKABAD, N. DELHI.

2. Adv. / Consult

MR. HEMANT BAJAJ, ADV., A-5(BASEMENT),
LAJPAT NAGAR-III NEW DELHI-24

3 S.D.R

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

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Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Appeal No.C/53/2007-CUST.Br.

[Arising out of Order-in-Original No.38/2006 dated 11.10.2006
passed by the Commissioner of Customs, TKD, New Delhi].

Date of Hearing:02.07.2009
Date of decision: 02.07.2009

Sukarma Processors

....Appellant

Vs.

CC, TKD, New Delhi

... Respondent

Present for the Appellant :Shri. Hemant Bajaj, Advocate
Present for the Respondent:Shri. Fateh Singh, DR

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Final ORDER NO. C/254/08 DATED:02.07.2009

PER: D.N.PANDA

Ld. Counsel Shri Bajaj submits that the appellant is only on the limited point of dispute of penalty today. Finding that DEPB Benefit is not available to the appellant for the questionable export there was imposition of penalty of Rs.3.00 Lakhs. Since appellant has not gained benefit out of DEPB, the penalty imposed may be waived.

2. Ld. DR supports the order of the authority below.

3. Head both sides and perused the records.

4.The Id. Commissioner has not allowed DEPB benefit considering mis-declaration is the established offence. Looking to the benefit

already denied, we reduce the penalty to Rs.1.50 Lakhs and modified the impugned order *allowing the appeal partly.*

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita