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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/745 /2008 – SM[BR] Date 09/02/2009

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

To :
MR. RAYAMUTHU RAVI CHANDRAN,
3/115, PERUMAL KOVIL STREET, V. KALATHUR,
TRICHY, TAMIL NADU.

MR. RAYAMUTHU RAVI CHANDRAN, Appellant

Vs

C.C. NEW DELHI (IMPORT & GENERAL) Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 142 / 2009 - **SM[BR]** dated 4.2.2009 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
C.C. NEW DELHI (IMPORT & GENERAL)
NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW DELHI 110037.
2. Adv. / Consult
MR.KANCHAN KAUR DHIDI
D-78, DEFENCE COLONY, NEW DELHI-110024

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 - 3
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
13 Taxindiaonline.com Pvt.Ltd. B-XI/8183.Vasant Kunj. New Delhi - 110070
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-1
15 Office Copy
16 Guard file

Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH NEW DELHI, COURT NO.I**

**Customs Appeal No. 745 of 2008 - SM**

[Arising out of order-in-appeal No. CC(A)/ICD/329/08 dated 19.09.2008 passed by the Commissioner of Customs (Appeals) New Delhi]

Date of Hearing/Decision : 04.02.2009

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, Vice-President

| | | |
|---|---|---|
| 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 |

Mr. Rayamuthu Ravi Chandran — Appellant
[Rep. by Ms. Kanchan Kaur, Advocate]

Versus

CC, New Delhi — Respondent
[Rep. by Mr. R.K. Verma, DR]

CORAM: Hon'ble Ms. Jyoti Balasundaram, Vice-President

Final **Order** No. 142/09-SM (BR)

**Per Jyoti Balasundaram:**

In this case, the Hummer Car imported from Sharjah, UAE, by the appellant herein, vide bill of entry dated 08.05.2008 has been confiscated with an option to redeem the same on payment of fine of Rs. 2,25,000/- and a penalty of Rs.1,15,000/-. The stand of the Department is that, the condition relating to furnishing of type approval certificate from the country of origin has not been complied with by the appellants and that the relaxation from this condition under the policy has not been granted by the nodal agency.

2. I have heard both sides. The appellants had complied with all the relaxation regarding import of car only from the country of manufacturer (car was manufactured in South Africa but imported from Sharjah, UAE) and for relaxation of conditions relating to providing copy of type approval certificate from the country of origin on the ground that South Africa did not have accredited agency to issue the necessary type approval certificate as per their own circular. Both the conditions have been relaxed as seen from the letter No. 01/89/180/Misc. 18/AM 09/PC-2(A)/271 dated 26.08.2008 issued by DGFT, Ministry of Commerce & Industry, Government of India. Since both the conditions have been relaxed by the competent authority, confiscation and penalty are not warranted. I, therefore, set aside the impugned order and allow the appeal with consequential relief due to the appellants in accordance with law.

[Dictated and pronounced in the open Court]

[Jyoti Balasundaram]
Vice President

[Pant]