

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110 066
CUSTOMS APPEAL BRANCH

Appeal No. C/466 /2006 - CU [DB]

Date 24/04/2009

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

To :
M/S ANAND ENTERPRISES
SANGAM MARKET, NEAR MOTI NAGAR,
NEW DELHI.

M/S ANAND ENTERPRISES

Appellant

Vs
Respondent

COMMISSIONER OF CUSTOMS

2009 CU[DB] dated 23.04.09

I am directed to transmit herewith a certified copy of Final order No. C/152

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 CUSTOMS, NEW CUSTOM HOUSE,

NEAR I G I AIRPORT, NEW DELHI

2. Adv. / Consult S. S. ARORA, ADV.,
B-3/93, SAFDERJUNG ENCL.,
NEW DELHI - 110 029.

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

17 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI
COURT – II**

CUSTOMS APPAL NO. 466 OF 2006

[Arising out of Order-in-Appeal No. CC(A) 20/ICD-II/2006 dated 18.04.2006 passed by the Commissioner of Customs (Appeals), New Delhi]

For approval and signature:

Hon'ble Dr. C. Satapathy, Member (Technical);
Hon'ble Mr. D.N. Panda, 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?	
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 Departmental authorities?	

M/s. Anand Enterprises

Appellant

Vs.

C.C., New Delhi

Respondent

Appearance:

Shri S.S. Arora, Advocate for the appellants,
Shri Vijay Kumar, SDR for the Revenue

Coram:

Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)

Date of hearing/decision: 23rd April, 2009

FINAL ORDER NO. C/152/09 dated _____

Per C. Satapathy:

Heard both sides.

2. Shri S.S. Arora, learned Advocate appearing for the appellants states that the appellants are not disputing the enhanced value and have paid duty on the enhanced value. He states that the declared value is Rs. 1.58 lakhs and the enhanced value is Rs. 3.47 lakhs leading to excess amount of duty Rs. 67,000/-. He states that without considering the enhanced value the authorities below have imposed redemption fine of Rs. 70,000/- and personal penalty of Rs. 35,000/- which is on the higher side and requests for a lenient view.

3. Heard Shri Vijay Kumar, learned SDR.

4. Considering the amount of differential duty, redemption fine and personal penalty imposed by the lower authorities are on the higher side. Accordingly, we reduce the redemption from Rs. 70,000/- to Rs. 40,000/- (Rupees forty thousand only) and personal penalty from Rs. 35,000/- to Rs. 20,000/-. Appeal is partly allowed in the above terms.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
MEMBER (TECHNICAL)

(D.N. PANDA)
MEMBER (JUDICIAL)

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