

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

Appeal No. C/635-636 /2006 - CU[DB]

Date 27/05/2009

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

To: 1. M/S RAM MOHAN & SONS (HUF)  
2. M/S KAMAL TRADERS

AK-8, SHALIMAR BAGH, N DELHI.

M/S RAM MOHAN & SONS (HUF) & ORS.

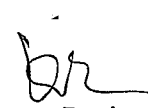
Appellant

C.C.ICD TKD N DELHI

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/203-204/ 2009 CU[DB] dated 22.05.09

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

C.C.ICD TKD, COMMISSIONER OF CUSTOM,

ICD, TUGLAKABAD, DELHI.

2. Adv. / Consult

MR.V K AGGARWAL

B-82, LAJPAT NAGAR, PART-2, NEW DELHI-110024

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI

COURT NO. II

**Custom Appeal No. 635 of 2006-Cust. Br.**

(Arising out of Order-in-Appeal No. CC(A)/64/ICD/D-II/2006 dated 5.10.2006 passed by the Commissioner of Customs (Appeals) New Delhi)

M/s Ram Mohan & Sons

Appellant

Vs.

CC, New Delhi

Respondent

**Custom Appeal No. 636 of 2006-Cust. Br.**

(Arising out of Order-in-Appeal No. CC(A)/63/ICD/D-II/2006 dated 5.10.2006 passed by the Commissioner of Customs (Appeals) New Delhi)

M/s Kamal Traders

Appellant

Vs.

CC, New Delhi

Respondent

**Appearance**

Appeared for Appellant : None

Appeared for Respondent: Shri Fateh Singh, DR

**Date of Hearing: 18.5.2009**

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER  
HON'BLE MR. RAKESH KUMAR, TECHNICAL MEMBER

Order No. C/203-204/09 dated.....

Per D.N. Panda :

Today morning, following our earlier decision in the case of Ram Mohan & Sons in Appeal Case No. C/421/06 disposed on 3.2.09, we have already dismissed the Appeal of Kamal Traders in

● Appeal Case No. 420/2006. Similar such facts are involved in the present two appeals of the same two parties. Kamal Traders is in Appeal Case NO. 636/06 and M/s Ram Mohan & Sons is in Appeal Case No. 635/06.

2. None present for the appellants.

3. Ld. DR submits that the order passed in the morning may be followed and these two appeals may also be dismissed because the cases are identical and similar.

3. Heard Revenue.

4. We are able to appreciate the submissions of Id. DR that factually both cases are similar dealing worn clothing imported violating norms of EXIM Policy. Such an import was liable to confiscation which has already been decided by the Tribunal in Final Order No. 151/06-Cus. dated 7.5.06. Also we find that the valuation adopted by the Authority below being remained unchallenged when the import itself was prohibited goods and liable to confiscation, both the Appeals are liable to be dismissed in the same line what we have done in the past. We order accordingly.

(Dictated & pronounced in open Court)

(D.N. PANDA)  
JUDICIAL MEMBER

(RAKESH KUMAR)  
TECHNICAL MEMBER

RM