

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/284 /2008 – SM[BR]

Date 21/01/2010

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

To :
C.C. NEW DELHI (IMPORT & GENERAL)
NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW
DELHI 110037.
C.C. NEW DELHI (IMPORT & GENERAL)

Appellant
Vs
Respondent

M/S BUSINESS WIRE INDIA

I am directed to transmit herewith a certified copy of Final order No. 101 / 2010 –SM[BR] dated 14.1.2010
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 BUSINESS WIRE INDIA

THE RESOURCE CENTRE, 10TH FLOOR, ASHOKA ESTATE, 24, BARAKHAMBHA ROAD, NEW DELHI.

2. Adv. / Consult

NONE;-----

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 Kuni, 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
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Appeal No.C/284 of 2008-SM Branch

[Arising out of Order-in-Appeal No.CC(A)Customs/D-I/I&Gj/178/2008 dated 10.04.2008 of the Commissioner of Customs (Appeals), New Delhi]

Date of Hearing/ Decision:14.01.2010

For approval and signature:

Mr. M. Veeraiyan, Member (Technical)

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- | | | |
|--|---|-------------|
| 1. Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982. | | <i>Yes</i> |
| 2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : | <i>Yes</i> |
| 3. Whether Their Lordships wish to see the fair copy of the Order? | : | <i>Seen</i> |
| 4. Whether Order is to be circulated to the Departmental authorities? | : | <i>Yes</i> |
-

Commissioner of Customs ...Appellants
(Rep. by Shri S.K. Bhaskar, DR)

Vs.

M/s. Business Wire India ...Respondent
(Rep. by None.)

CORAM: **Hon'ble Mr. M. Veeraiyan, Member (Technical)**

final Order No...101/2010 SM (br)/Dated:14.01.2010

Per M. Veeraiyan:

This appeal by the Department is against the order of Commissioner (Appeals) allowing release of brochures containing incorrect depiction of map of India, which was found objectionable by the

Department. The Original Authority ordered absolute confiscation of the brochures. The Commissioner (Appeals) allowed the appeal and allowed clearances after stamping with the words, "The External Boundaries of India as Depicted are neither Correct or Authentic."

2. Heard the ld. DR. None appears for the respondent in spite of issue of notice. On earlier occasions also, none appeared on behalf of the respondent.

3. Ld. DR submits that the earlier practice of allowing clearance of objectional maps with stamping "The External Boundaries of India as Depicted are neither Correct or Authentic" has been dispensed ~~with~~ in the light of the decision of the Hon'ble High Court of Delhi in CWP No.6918 of 2004, wherein the Hon'ble High Court has directed that the Customs officials should take proper care to see that no imports of any globes or maps, which depicted territory/boundaries of India incorrectly were permitted. In view of that, the Department has withdrawn the earlier instructions issued in 1997 vide Circular No.F.No.391/19/2004-Cus.III dated 23.12.2004. Ld. DR also relies on the decisions of the Tribunal in the cases of Standard Literature Co.Pvt. Ltd. Vs. CC, Calcutta reported in 1996 (82) ELT 486 (Tribunal) and Om Book Service Vs.CC (Import), Mumbai reported in 2009 (238) ELT 121 (Tribunal-Mumbai) by which such maps have been ordered to be absolutely confiscated.

7. In view of the submission of the ld. DR and in the light of decision of the Hon'ble High Court of Delhi, I set aside the order of the Commissioner (Appeals) and restore the order of Original Authority. While restoring the order of the Original Authority absolutely confiscating the brochures, I set aside the penalty imposed.

Order dictated & pronounced in open court on 14.1.2010.

(M. Veeraiyan)
Member (Technical)

Ckp.