

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/450 /2009,488 /2009-489 /2009 – SM[BR]

Date 31/05/2010

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

[3] S HRI SUENDER SINGH
VILLAGE NANGAL DISTT; SONEPAT[HR]

1. SHRI SURENDER KUMAR,
2. SH. SURESH KUMAR,
CU-144, PITAM PURA, NEW DELHI.
SHRI SURENDER KUMAR,

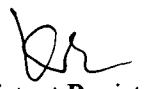
Appellant

Vs

Respondent

C.C.(PREVENTIVE)

I am directed to transmit herewith a certified copy of Final order No. 591 – 593 / 2010 –SM[BR] dated 26.5.2010 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

C.C.(PREVENTIVE)

NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW DELHI 110037.

2. Adv. / Consult

MR.MARS & PARTNERS, ADV & SOLICITORS

A-415, DEFENCE COLONY, LGF, N. 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 Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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

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

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NELSON MANDELA ROAD VASANT KUNJ NEW DELHI -110070.


Assistant Registrar
(SM Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II**

E/Appeal Nos.450, 488, 489/09 -SM(Br)

(Arising out of order in appeal No.CC(A)/Cus/Prw/91,92,93/09 dated 23.4.09 passed by the Commissioner of Central Excise (Appeals), New Delhi)

Shri Surender Kumar
Shri Suresh Kumar
Shri Surinder Singh

Appellant

Vs

CC, New Delhi

Respondent

Appeared for Appellant : Shri Tushar Jain, Advocate
Appeared for Respondent : Shri I. Baig, SDR

Date of Hearing:

Coram: **Hon'ble Mr.D.N. Panda, Judicial Member**

final Order No. *591-593* /2010 *SM (Br)*

Per D.N. Panda:

Learned Counsel submits that these three appellants were not importer of the impugned goods. But without knowing the law, they were penalized for buying the impugned goods not supported by documents. Neither they were implicated prior to the present occasion nor thereafter. Therefore, levy of penalty and redemption fine were harsh.

2. Learned DR submits that these appellants ^{*gdc*} concession in respect of redemption fine by the first Appellate order. Therefore, no interference is called for.

3. Heard both sides and perused the record.

4. Record reveals that margin of profit in the deal was 15%. Considering that ^{Appellati} authority granted concession on redemption fine. Taking this margin into consideration and also penalty that has been imposed on the appellants, it would be proper to reduce the redemption fine to Rs.50,000/- in the case of Shri Suresh Kumar and similar amount in the case of Surinder Kumar and reduction of such fine to Rs.20,000/- in respect of Shri Surinder Singh would be justified. With such reduction, the first appellate order is confirmed holding the penalty imposable to the extent imposed by the learned adjudicating authority.

(Order dictated and pronounced in the open Court.)

(D.N. Panda)
Judicial Member

MPS*