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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. E/1554/2008 – SM[BR] Date 06/07/2010

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

To :
M/S SEECO INDUSTRIES
C-8, SMA INDUSTRIAL ESTATE, G.T.K.ROAD, DELHI.

M/S SEECO INDUSTRIES Appellant

Vs

C.C.E. DELHI I Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 686 / 2010 –SM[BR] dated 25.6.2010 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
   C.C.E. DELHI I
   C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002
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 Publictions 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
9 M/s. Deeparchie Publications. M-93. Marg. 46. Saket. New Delhi 110017
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 (Haryana)
13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
14 Office Copy
15 Guard file

Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV

Excise Appeal No. 1554 of 2008-SM(BR)

[Arising out of Order-in-Appeal No. 32/CE/DLH/2008 dated 10.4.2008 passed by the Commissioner of Central Excise (Appeals), New Delhi]

For approval and signature:

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

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1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : Yes
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : Yes
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

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M/s. Seeco Industries — Appellants

Vs.

Commissioner of Central Excise
New Delhi — Respondent

Appearance: None for the Appellants
Shri S.K. Bhaskar, DR for the Respondent

Date of Hearing/decision : 25.6.2010

Final **ORAL ORDER NO. 686/2010 SM (BR)**

Per M. Veeraiyan:

Heard the learned DR. There is a letter received from the Company of 22.6.2010 which reads as under:

"Goods valued at Rs.1,93,516/- had been seized from the premises of our buyers M/s. Swiss Auto Products, 42, Nanda Marg Adarsh Nagar G.T. Karnal Road, Delhi and redemption fine of Rs.50,000/- had been imposed on us. The duty leviable with interest on the goods is Rs.38,849/- which has been paid by us before issue of Show Cause Notice and 25% penalty under the proviso to Section 11AC has also been deposited. Therefore, it is prayed that the RF is excessive and in view of the circumstances of the case may be reduced."

2. The goods valued at Rs.1,93,516/- stands confiscated having been cleared without payment of duty but allowed redemption on payment of fine of Rs. 50,000/-; in addition demand of Rs. 37,773/- stands confirmed along with interest and equal amount of penalty is imposed on the appellant. The appellant is not disputing the duty liability and the interest and penalty of 25% stands paid . Under these circumstances, the prayer is only for reducing the redemption fine.

3. Considering the entire facts and circumstances of the case and the submissions of the learned DR, I deem it appropriate to reduce the redemption fine from Rs.50,000/- to Rs.20,000/-. I find that penalty imposed by the original authority was Rs.37,773/- and no option to pay 25% was given in the order. Since the amount representing 25% stands paid, the

same is treated as payment in terms of proviso (1) and (2) of section 11AC. Therefore, the appeal is partly allowed by taking 25% of penalty paid by them ~~as~~ to the in terms of proviso (1) and (2) to section 11AC and reducing the redemption fine from Rs. 50,000/- to Rs. 20,000/- (Rupees Twenty thousand only).

(M. Veeraiyan)
Member(Technical)

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