

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

Appeal No. C/162/2008 - CU[DB], C/ROA/158/2009

Date - 23/03/2011

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

To :
M/S NARENDRA & CO.
59, GANDHI ROAD, DEHRADUN (UTTRANCHAL)
M/S NARENDRA & CO.

Appellant

Vs
Respondent

C.C. (EXPORT) NEW DELHI

MISC. ORDER NO.C/52/2011

I am directed to transmit herewith a certified copy of **Final order No. C/127/ 2011 CU[DB]** dated 18.03.2011
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. (EXPORT) NEW DELHI
AIR CARGO EXPORT, NEW
CUSTOM HOUSE, NEW DELHI
110037

2. Adv. / Consult
MR.S.S.ARORA
B1/71, SAFDARJUNG ENCLAVE,
NEW DELHI-29

*Mr. Alok Arora , Adv
B2 Mission Compound
Sahasrampur - U.P. - 01*

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise, I.P. Estate, New
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file


Assistant Registrar
(Customs Appeal Branch)

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

**Customs Appeal No. 62 of 2008
Customs ROA Application No. 158 of 2009**

[Arising out of Order-in-Appeal No. CC(A)/Cus/I&G/DI/342/07 dated 19.12.2007 passed by the Commissioner of Customs (Appeals), NCH, New Delhi]

For approval and signature:

Hon'ble Mr. S. S. Kang, Vice President
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? | Yes |
| 4. Whether Order is to be circulated to the :
Departmental authorities? | Yes |
-

M/s. Narender & Company

Appellants

Vs.

Commissioner of Customs
New Delhi

Respondent

Appearance:

Shri Alok Arora, Advocate for the Appellants
Shri B.L. Soni, SDR for the Respondent

CORAM:

Hon'ble Mr. S. S. Kang, Vice President

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

Date of Hearing/decision : 18.03.2011

Mo. No. C/52/11

Final **ORAL ORDER NO. C/127/11****Per S. S. Kang (for the Bench):**

Heard both sides. The applicant filed this application for restoration of appeal. The appeal was dismissed vide order dated 7.7.08 for non compliance as applicant has failed to comply with the condition of the stay order. Now the applicant has produced evidence that the amount as per the stay order was deposited on 7.7.08. In view of this, the order dated 7.7.08 dismissing the appeal is recalled and appeal is restored to its original number.

2. The applicant is not disputing the enhancement of value of imported goods and applicant is only asking for lenient view in respect of redemption fine and penalty. In view of this, the appeal is being taken up for hearing.

3. In this case the appellants have made import of night vision goggle and declared the value at US \$ 1700. Revenue enhanced the value to US \$ 3400 and this view is accepted by the appellants. The adjudicating authority confiscated the goods valued at Rs.1,68,426/- and imposed Redemption fine of Rs.1,50,000/-. As the enhancement is made on the data available on internet and therefore, we find that the Redemption Fine requires reduction. Therefore, the Redemption Fine is

reduced to Rs.50,000/- (Rupees Fifty thousand only) and penalty is reduced to Rs.25,000/-(Rupees Twentyfive thousand only).

4. The appeal is disposed of as indicated above.

(S. S. Kang)
Vice President

(M. Veeraiyan)
Member(Technical)

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