

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

Appeal No. C/14 /2007 - CU[DB]

Date 20/07/2011

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

To :
M/S GRABNER INTERNATIONAL
7/1, WEST PATEL NAGAR, NEW DELHI
M/S GRABNER INTERNATIONAL

Appellant
Vs
Respondent

C.C. NEW DELHI

I am directed to transmit herewith a certified copy of **Final order No.C/330/ 2011 CU[DB]** dated 07.07.2011
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

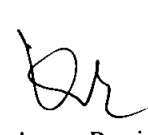

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C. NEW DELHI
NEW CUSTOM HOUSE,
NEAR I.G. I. AIRPORT,
NEW DELHI-110037.

2. Adv. / Consult
MR.VIVEK KOHLI,
R-89, G.K.-I, IIND FLOOR,
NEW DELHI - 110 048.

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

C/Appeal No.14/2007

(Arising out of order in original No.10/MDH/06 dated 31.10.06 passed by the Commissioner of Central Excise , New Delhi)

Date of Hearing: 7.7.2011

For Approval and signature:

Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Mr.Mathew John, Technical Member

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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?
 2. Whether it would be released under Rule 27 of the CESTAT (Procedure) rules, 1982 for publication in any authoritative report or not?
 3. Whether their lordships wish to see the fair copy of the order?
 4. Whether order is to be circulated to the Department Authorities?
-

M/s Grabner International

Appellants

Vs

CC, New Delhi

Respondent

Appeared for the Appellant: Shri Shri Vivek Kohli, Advocate
Appeared for the Respondent: Shri Amrish Jain, DR

Coram: **Hon'ble Shri S.S. Kang, Vice President**
Hon'ble Shri Mathew John, Member (Technical)

Final ORDER No C/330/11

Per S.S. Kang:

Heard both sides.

2. The Appellants filed this appeal against the order passed by the Commissioner of Customs. The Commissioner of Customs has confirmed the demand of differential duty of Rs. 5,29,917/- and imposed penalty of Rs. 1,35,000/- under Section 112 of the Customs Act, 1962.

3. In the present proceedings, the appellants are only challenging penalty imposed under Section 112 of the Customs Act. The appellants made import of Refrigerators and they had to declare the Maximum Retail Price/Retail Sale Price on the refrigerator before clearance. During investigation, it was found that the Refrigerators so imported were sold at much higher price than the declared price at the time of import for assessment and this fact is admitted by Shri Anil Behal, Proprietor in his statement dated 17.5.05 recorded under Section 108 of the Customs Act. In view of this, we find no ground to interfere with the quantum of penalty which is approximately 25% of the demand. The appeal is dismissed.

(S.S. KANG)
Vice President

(MATHEW JOHN)
Technical Member

MPS*