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

Appeal No. C/391 /2007 - CU[DB] Date **12/08/2011**

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

To :
C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK,
RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

C.C.E. LUDHIANA Appellant

Vs

M/S CLASSIC WOOL & FIBRES Respondent

I am directed to transmit herewith a certified copy of **Final order No.C/356/ 2011 CU[DB]** dated 13.07.2011 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
M/S CLASSIC WOOL & FIBRES
VILLAGE & P.O. DAD,
PAKHOWAL ROAD, LUDHIANA
(PUNJAB)

2. Adv. / Consult

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise, I.P. Estate, New Delhi
6. M/s Centax Publictions 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 (Haryana)
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.391/2007

(Arising out of order in original No.62/Ldh/05 dated 13.1.06 passed by the Commissioner of Customs & Central Excise, Ludhiana)

Date of Hearing: 13.7.2011

For Approval and signature:

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

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?

CCE, Ludhiana — Appellants

Vs

M/s Classic Wool & Fibres — Respondent

Appeared for the Appellant : Shri K.K. Jaiswal, SDR
Appeared for the Respondent: None

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

Final ORDER No. C/356/11

Per S.S. Kang:

Heard the SDR as no one appeared on behalf of the Respondent.

The notice of hearing sent has been returned with the remark 'not available'.

2. Revenue filed this appeal against the order passed by the Commissioner of Central Excise. The Adjudicating Authority has held that the imported goods of value of Rs. 1,22,79,009/- is liable to confiscation under Sections 111(j) and 111(o) of the Customs Act. However, he has not imposed any redemption fine.

3. The contention of Revenue is that the goods were seized and provisionally released against a bond. Hence redemption fine in lieu of confiscation is leviable on the confiscated goods and Revenue relied upon the decision of Weston Components Ltd Vs CC New Delhi reported in 2000 (115) ELT 278 (SC).

4. In view of the above facts, we find merit in the contention of the Revenue and modify the impugned order to the extent that the importer has to pay fine in lieu of confiscation as per Section 125 of the Customs Act. The importer shall pay a fine of Rs. 25 lakhs in lieu of confiscation. The appeal is disposed of as indicated above.

(S.S. KANG)
Vice President

(MATHEW JOHN)
Technical Member

MPS*