

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

Appeal No. C/247 /2007 - CU[DB]

Date 12/08/2011

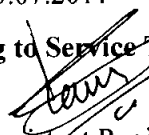
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C. (PREVENTIVE) AMRITSAR
CUSTOM HOUSE, CENTRAL REVENUE BUILDING,
THE MALL, AMRITSAR 143001.
C.C. (PREVENTIVE) AMRITSAR

Appellant
Vs
Respondent

M/S NATIONAL COPIER EQUIPMENTS

I am directed to transmit herewith a certified copy of **Final order No.C/357/ 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 NATIONAL COPIER EQUIPMENTS
203, 1ST FLOOR, H.P.SIDE,
INDUSTRIAL AREA, BADDI (H.P.)
2. Adv. / Consult MR. K.K. ANAND, ADV.
C/O. **M/S NATIONAL COPIER EQUIPMENTS**
203, 1ST FLOOR, H.P.SIDE, INDUSTRIAL AREA,
BADDI (H.P.)
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.247/2007

(Arising out of order in appeal No26/Cus/Appeal/LDH/07 dated 31.1.2007 passed by the Commissioner of Customs & Central Excise (Appeals), 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?
-

CC Amritsar

Appellants

Vs

M/s National Copier Equipments

Respondent

Appeared for the Appellant : Shri K.K. Jaiswal, SDR
Appeared for the Respondent: Shri S. Yadav, Advocate

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

Final ORDER C/357/11

Per S.S. Kang:

Heard both sides.

2. Revenue filed this appeal against the impugned order passed by the Commissioner praying for enhancement of redemption fine and amount of penalty.

3. Brief facts of the case are that the respondents made import of old and used photocopier which is restricted under the Import Policy.

As per the Revenue, the Importer suppressed the value of goods with intend to evade duty. The value declared by the importer was enhanced by Revenue by Rs.3,14,000/- approximately. The adjudicating authority confiscated the goods and allowed release of the same on redemption fine of Rs. 1 lakh and penalty of Rs. 1 lakh under Section 112 of the Customs Act. The Commissioner (Appeals) reduced the redemption fine to Rs.60,000/- and penalty to Rs.10,000/-.

4. Keeping in view the facts and circumstances of the case and as also the suppressed value of Rs. 3,14,000/- approximately, the duty element goes up. In view of this, we find no ground to interfere with the amount of redemption fine. As the appellant had suppressed the value of goods and since goods were imported in violation of the restriction imposed under EXIM Policy, we find that the penalty ordered by Commissioner (Appeals) is low. So we enhance the

penalty to Rs.50,000/- from Rs. 10,000/-. The appeal is allowed as indicated above.

(S.S. KANG)
Vice President

MPS*

(MATHEW JOHN)
Technical Member