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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/650 /2007,654-655 /2007 - CU[DB] Date **09/02/2012**
C/695/2007

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

To :
M/S BHAGWAN ELECTRO PHOTO COPIERS
MINI MARKET, NANAKPURA, NEAR MOTI BAGH
GURUDWARA, NEW DELHI

M/S BHAGWAN ELECTRO PHOTO COPIERS Appellant

Vs

C.C.E. DELHI III Respondent

I am directed to transmit herewith a certified copy of **Final order No.C/A/39-42/ 2012 CU[DB]** dated 18.01.12 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.E. DELHI III
UDYOG MINAR, UDYOG VIHAR,
VANIJYA NIKUNJ, PHASE V,
GURGAON - 122016 (HARYANA)

2. Adv. / Consult
MR.K.K ANAND
A-5,BASEMENT,LAJPAT NAGAR-III NEW DELHI-24

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-3
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)

14. M/S BHAGWAN ELECTRO PHOTO COPIER
1, MINI MARKET, NANK PURA, N DELHI.

15. M/S B.E Office Automation Products (P) Ltd
c/o Appellant

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision 18.01.2012

Custom Appeal No. 650 of 2007

(Arising out of Order in Appeal No. 348/SSS/GGN/2007 dt. 20.06.2007 passed by the Commissioner of Central Excise (Appeals), Delhi-III).

M/s Bhagwan Electro Photo Copier Appellant
Rep. by Sh. Udit Jain, Advocate for the appellants.

Vs.

CCE, Delhi-III Respondent
Rep. by Sh. K.K. Jaiswal, DR for the respondent.

AND

Custom Appeal Nos. 654- 655 of 2007
(Arising out of Order in Appeal No. 346/SSS/GGN/2007 dt. 20.06.2007 passed by the Commissioner of Central Excise, Central Excise, Delhi-III).

CCE, Delhi-III Appellant
Rep. by Sh. K. K. Jaiswal, DR for the appellants.

Vs.

M/s Bhagwan Electro Photo Copier Respondent
Rep. by Sh. Udit Jain, Advocate for the respondent.

AND

Custom Appeal No. 695 of 2007
(Arising out of Order in Appeal No. 20 to 22 (RKS) ST/JPR-I/2008 dt. 20.02.2008 passed by the Commissioner (Appeals-I), Central Excise, Jaipur).

M/s B.E. office Automation Products (P) Ltd. Appellant
Rep. by Sh. Udit Jain, Advocate for the appellants.

Vs.

CCE, Iaipur-I Respondent
Rep. by Sh. K.K. Jaiswal, DR for the respondent.

Coram: **Hon'ble Sh. D. N. Panda, Judicial Member**
Hon'ble Sh. Rakesh Kumar, Technical Member

Final ORDER No. C/A/39-42/12-Cus.

Per: Shri D. N. Panda:

Learned Counsel for appellants says that the goods imported were neither old nor used photocopier. Those were second hand machinery parts and Chartered Engineer's certificate revealed the case of the appellant to be correct. Revenue supports order of the Authority below.

2. In all these four appeals, learned appellate authority below categorically found that the goods were old and used photocopiers which are prohibited goods to be imported in terms of Foreign Trade Policy 2004-2009. On this ground, those were seized and confiscated with option to redeem on payment of redemption fine. Learned Counsel for the appellant says that in all the four appeals possession of the goods have been taken on payment of redemption fine. Such proposition is agreed by revenue.

3. Once the goods have been released on payment of redemption fine and nothing is left at this stage to consider about the claim of the appellant as to description of the goods disclosed in the bills of entry was proper, there is no scope to discard the order of the authority below except consideration on the quantum of penalty. On totality of the consideration, confirming the duty and redemption

fine we direct following penalties shall be payable by the respective appellants as stated below:-

Appeal No.	Name of the aseessee	Amount payable (Rs.)
Custom Appeal No. 650 of 2007	M/s Bhagwan Electro Photo Copier	Rs. 50,000/-
Custom Appeal Nos. 654 of 2007	M/s Bhagwan Electro Photo Copier	Rs. 1,00,000/-
Custom Appeal Nos. 655 of 2007	M/s Bhagwan Electro Photo Copier	Rs. 1,00,000/-
Custom Appeal No. 695 of 2007	M/s B.E. office Automation Products (P) Ltd.	Rs. 3,00,000/-

4. All the four appeals are dismissed except reducing the penalty to above extent.

(Dictated and pronounced in the open Court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Pant