14

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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/456 /2008 - CU[DB] Date **03/04/2012**

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

To :
C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE,
"C" SCHEME, JAIPUR 302005.

C.C.E. JAIPUR I Appellant

Vs

M/S TIKE INTERNATIONAL Respondent

I am directed to transmit herewith a certified copy of **Final order No.** C/A/93/ **2012 CU[DB]** dated 06.03.2012 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 TIKE INTERNATIONAL**
   423, 4TH FLOOR, GIRIRAJ APARTMENTS,
   CARNAC BANDAR,SANT TUKARAM
   ROAD,MASJID, MUMBAI.

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-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)

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

C/Appeal No.456/2008

(Arising out of order in original No.3/2008 dated 5.2.08 passed by the Commissioner of Customs, Mumbai)

Date of Hearing: 6.3.2012

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?	Yes
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) rules, 1982 for publication in any authoritative report or not?	No
3.	Whether their lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	No

CC ., Jaipur-I — Appellants

Vs

M/s Tike International — Respondent

Appeared for the Appellant: Shri R.K. Gupta, DR
Appeared for the Respondent: None

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

Final ORDER No. C/A/93/12-Cus

Per S.S. Kang:

Heard the learned SDR for Revenue as none appeared for the respondent.

2. Revenue filed this appeal against the impugned order whereby the Commissioner of Customs has not imposed any redemption fine in respect of the goods which were not available.

3. We find that this issue is now settled by the decision of Hon'ble Punjab & Haryana High Court in the case of CCE Amritsar Vs. Raja Impex (P) Ltd 2008 (229) ELT 185 (P&H) whereby the Hon'ble High Court has held that if the goods were not seized or cleared on execution of bond or undertaking by the assesse, the redemption fine is not sustainable. In view of the above, we find no merit in the appeal and the same is dismissed.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member (Technical)
MPS*

(S.S. KANG)
Vice President