IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 30.3.2017

Appeal No. C/50272/2017-SM

(Arising out of Order-in-Appeal No. CC(A)Cus/D-I/IMPORT/894/2016 dated 21.12.2016 passed by the Commissioner of Customs (Appeals), New Delhi)

M/s Syndicate Innovations International Ltd. — Appellant

Vs.

CC, New Delhi — Respondent

Appearance

Shri Bhupesh Narula, Advocate - for the appellant
Ms. Vandana Singh, Advocate

Shri R.K. Mishra, D.R. - for the respondent

CORAM: **Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 52712/2017

Per Ashok K. Arya :

The appellant M/s Syndicate Innovations International Ltd. is in appeal against Order-in-Appeal No. 894/2016 dated 21.12.2016 whereunder confiscation of the subject goods viz. Air Rifles and Air Pistols of different models were confiscated and redemption fine and penalty was imposed.

2. The brief facts are that the appellant importer declared the goods as Air Rifles and Air Pistols of different models, which they state, are allowed without customs duty and without any import licence under exemption notification issued by DGFT for 'trade

samples'. The Customs gave a finding in the impugned order in appeal that the appellant was regular importer of Air Rifles and Air Pistols and therefore goods could not be treated as bona fide samples.

3. Heard both sides represented by ld. Counsel, Shri Bhupesh Narula for the appellant and Shri R.K. Mishra, ld. DR for the Revenue.

4. The appellant pleads that they are not regular importer for these goods in the category of 'free trade samples'. The bills of Entry mentioned in para 2 of the impugned order wrongly indicate that earlier also they imported Air Rifles of 0.177 caliber under the respective Bills of Entry mentioned therein. As this fact is disputed by the appellant vehemently, the matter is remanded to the original adjudicating authority, who shall examine the matter afresh after giving necessary opportunity of personal hearing and submission of additional evidence, if any, as per law and adjudicate the matter de novo within four months of receipt of this order.

5. In the result, the impugned order is set aside and the appeal is allowed by way of remand.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

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