CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH REGIONAL BENCH AT HYDERABAD
BENCH - DB
COURT - I

Appeal(s) Involved:

C/2627/2011-DB

(Arising out of Order-in-Appeal No. 27/2011(H-II) dated 23/06/2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-II) Hyderabad)

A.B. Impex Appellant(s)

Versus

Commissioner of Customs & Central Excise HYDERABAD-II Respondent(s)

Appearance:

K. Vijayakumar, Adv for the Appellant.

Mr Mallikarjuna Reddy, A.R. for the Respondent.

CORAM:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)
HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 18/01/2019
Date of Decision: 18/01/2019

Final Order No. A/ 30109 / 2019

[Order per: M.V.Ravindran.] .

This appeal is directed against order-in-appeal No. 27/2011(H-II) dated 23/06/2011.

2. Heard both sides and perused the records. On perusal of records we find that the issue is regarding redemption fine and penalty imposed by the lower authorities for import of second hand photocopiers without license.

3. Photocopiers were imported and value was declared which was enhanced to 16,13,570/- and duty liability was worked out as also the goods were held liable for confiscation and were released on payment of redemption fine in lieu of confiscation and penalty was imposed under Section 112(a) of the Customs Act.

4. Learned counsel submits that the redemption fine and penalty imposed should be in consonance with the law as has been laid down by this Bench. i.e. 10% of the enhanced value as redemption fine 5% as penalty. He states various decision one of them being Marque Enterprises Vs CC (Preventive) Amritsar [2015(329) ELT 307 (Tri-Del)].

5. Learned A.R. reiterates the findings of the 1st appellate authority.

6. We find that the various decisions of the Tribunal have held that redemption fine of 10% of the enhanced value should meet the ends of justice. In this case also we hold so. Accordingly the redemption fine imposed on the appellant in this case is reduced to 10% of the enhanced value i.e. Rs 16,13,570/-

7. As regards penalty, we find that penalty imposed is reasonable and within the range as has been applied by the Tribunal. Accordingly we do not intend to change the amount of penalty imposed i.e. Rs 1,00,000/-. We uphold the same.

8. The appeal stands disposed of and the order-in-appeal stands modified as indicated hereinabove.

(Order pronounced and dictated in open court)

P. Venkata Subba Rao
MEMBER (TECHNICAL)

M.V.Ravindran
MEMBER (JUDICIAL)

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