IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO. II

Appeal No. C/1009/09

(Arising out of Order-in-Original No. 12/2009 dated 15.7.2009 passed by the Commissioner of Customs (Exports), Nhava Sheva).

M/s Kulkarni Power Tools Ltd.	Appellant

Vs.

Commissioner of Customs (Export), Nhava Sheva	Respondent

Appearance:

None	for Appellant

Shri K.M. D'Souza, AC (AR)	for Respondent

CORAM:

HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE SHRI RAJU, MEMBER (TECHNICAL)

Date of Hearing: 04.04.2018

Date of Decision: 25.05.2018

ORDER NO. **A/86522 / 2018**

Per: Raju

This appeal has been filed by M/s Kulkarni Power Tools Ltd. against confiscation of goods, imposition of redemption fine and imposition of penalty under Section 112(a) of the Customs Act, 1962.

2. No one appeared for the appellant on last three occasions, therefore, the matter is being decided on the basis of appeal memorandum and the facts on record.

3. The appellant had filed Bills of Entry for clearance of Cold-rolled Non Grain Oriented silicon Steel (CFNGO in short) under DFIA scheme. The said Bill of Entry was assessed in second check examination. At the time of examination, it was found that instead of CRNGO sheets covered by the DFIA license, the consignment consisting of electrical parts made from CFNGO material. Consequently, the impugned order was passed ordering confiscation of the goods imposing redemption fine and penalty. In the grounds of appeal, it has been argued that what was imported was CRNGO Steel sheets (Punched). It was argued that they had not wrongly declared the goods as punched steel sheets are also CRNGO steel sheets.

4. Learned AR relied on the impugned order.

5. We have gone through the rival submissions. We find that parts exported by them are Electric Meter Power Tool. In the impugned order it has been observed that as per the details like drawings/designs and catalogue, submitted by the importer and also on visual inspection of the sample it was observed that the item is an article made from CRNGO steel sheet but in punched form with distinct design and fixed dimensions and is part of armature (Rotor) and field (stator) of hand held grinders. The item therefore has attained the shape and characteristics of a part of armature (Rotor) and field (Stator) of hand held grinders and hence can no longer be treated as CRNGO steel sheets. A perusal of the license shows that the appellants are permitted import of 7225.300 K.G of CRNGO Steel Sheet/Strip/wide Coil.

6. In view of the above, it is apparent that what has been imported is not covered by the license. Accordingly, it is clearly a case of mis-declaration. The impugned order is therefore, just and proper. The appeal is dismissed.

(Pronounced in Court on 25.05.2018)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Sinha