

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 85627 of 2019

(Arising out of Order-in-Appeal No. MUM-CUS-RN-IMP-188/2018-19 dated 27.12.2018 passed by Commissioner of Customs (Appeals), NCH, Mumbai-I)

M/s Nirav Metals Pvt. Ltd.

Lehri Building, Plot No. 74, Shop No.6, 274/90,
SVP Road Corner,
Mumbai - 400 001.

.....Appellant

VERSUS

**Commissioner of Customs,
Mumbai**

New Customs House, Ballard Estate
Mumbai - 400 001.

.....Respondent

Appearance:

Shri Vijay Kr. Jha, Director of Company for the Appellant

Shri R.N. Deshpande, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85646 / 2020

Date of Hearing: 06.03.2020

Date of Decision:06.03.2020

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. In this case, the appellant had imported the goods declaring the same as waste and scrap. The department sent the goods for examination and the report confirmed that the imported goods were rods and bars. Accordingly, the matter was adjudicated against the appellant in confirming the duty liability thereon. On appeal, the Ld. Commissioner (Appeals) has reduced the quantum of redemption fine

from Rs.3,75,000/- to Rs. 1,00,000/- and amount of penalty from Rs. 1,85,000/- to Rs. 50,000/-. The Ld. Commissioner (Appeals) has specifically recorded in the impugned order that the appellant did not contest the issue regarding re-determination of the value and the appeal was preferred against the redemption fine and penalty imposed in the adjudication order.

3. On careful examination of the case records, I find that the impugned order was passed in compliance with the statutory provisions and the appellant did not advance any argument and accepted the valuation done by the department. Thus, I am of the view that the impugned order cannot be interfered with at this juncture for a decision, contrary to the decision taken by the Ld. Commissioner (Appeals).

4. Therefore, I do not find any merits in the appeal filed by the appellant. Accordingly, the impugned order sustains and the appeal is dismissed.

(Operative portion of the order pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

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