CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Cross Objection No. 91190 of 2013
In
Customs Appeal No. 86776 of 2013

(Arising out of Order-in-Appeal No. 142-SHB/EXP-2013-JNCH/EXP-23 dated 27.02.2013 passed by the Commissioner of Customs(Export), Nhava Sheva)

M/s AVI Enterprises **.... Appellant**
390/394, Katha Bazar, 1st Floor
Narsi Natha Street, Masjid Bunder
Mumbai-400 009.

Versus

Commissioner of Customs (Export) **.... Respondent**
Jawaharlal Nehru Custom House, Nhava Sheva,
Raigad-400 707.

Appearance:

Shri M.L. Grover, Advocate, for the Appellant

Shri Manoj Kumar, AC(AR) for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85200 / 2020

Date of Hearing: 06.02.2020

Date of Decision: 06.02.2020

Per: Dr. D.M. Misra

Heard both sides.

2. This appeal is filed against the Order-in-Appeal No. 142-SHB/EXP-2013-JNCH/EXP-23 dated 27.02.2013 passed by the Learned Commissioner of Customs (Export), Nhava Sheva.

3. At the outset, learned Advocate for the appellants submits that even though the present appeal disputes the determination of assessable value, but they choose not to contest the said issue. Further he submits that they have already deposited the fine amount of Rs 5.00 lakhs imposed by the adjudicating authority and upheld by

the Learned Commissioner (Appeals). It is his contention that since he had deposited the fine, the goods be redeemed and handed over back to them. They do not want to prosecute the appeal before this forum.

4. On the direction of the Bench, the learned AR for the Revenue placed the report dated 09.01.2020 of the field formation wherein it is informed that the goods are still lying in Dronagiri CSF. He submits that the Department has not issued order for releasing the material as the appeal is pending before this forum.

5. It seems that the appellants are not serious in prosecuting the appeal before this forum and intend to withdraw the appeal. Consequently, the appeal is dismissed being withdrawn. However, it is noticed that in the impugned order the confiscated goods have been allowed to be redeemed on payment of fine within one month from the date of the Order. Therefore, the Department may consider releasing of the goods to the appellant on payment of the fine and other dues, if any. CO disposed off.

(Dictated and pronounced in open court)

(Dr. D.M. Misra)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

Sidharth