Commissioner of Customs Vs. Oyster Electronics Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-02-1998

Reported in : (1999)(112)ELT474Tri(Mum.)bai

Appellant : Commissioner of Customs

Respondent : Oyster Electronics Ltd.

Judgement :

1. These four applications are for stay of operation of the order of Commissioner (Appeals), in which she has set aside the order of the Deputy Commissioner holding that parts of dot matrix printers imported by the respondent in four different consignments carried on the same ship and supplied by the same person constitute a complete printer, assessing them to duty on that basis and ordering confiscation and imposition of penalty on the ground of misdeclaration.

3. Prima facie it is difficult to hold that in the facts of the case, each of the consignment has to be assessed on merits independently.

However, we note that the applicant had, by means of packing list, indicated the specification of each of the parts in question, and brought to the notice of the department that he had in effect imported all the essential parts which make up the printer. In these circumstances we accept the suggestion made by the Advocate for the respondent and stay the operation of the order of the Commissioner in so far as it relates to the classification and assessment of the goods and thus grant stay of consequential refund of duty. We, however, do not propose to stay the remaining portion of the Commissioner's order.