Silfer Enterprises Vs. Commissioner of Customs

Silfer Enterprises Vs. Commissioner of Customs

SooperKanoon Citation : sooperkanoon.com/16179

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-07-1999

Reported in : (1999)(112)ELT1044Tri(Mum.)bai

Appellant : Silfer Enterprises

Respondent : Commissioner of Customs

Judgement :
1. The appellant is absent and unrepresented and requests decision on the basis of written submission.

2. The issue for consideration in this appeal is the quantum of redemption fine in lieu of confiscation under Clause (d) of Section 111 of the Act of ball bearings of Hungarian and Bulgarian origin, which have been ordered to be confiscated. The Tribunal, in its order dated 20-7-1988, in appeal filed against the earlier order of the Collector ordering absolute confiscation, while upholding the liability to confiscation, remanded the matter to the Collector for deciding whether an option should be given on redemption fine. The Collector thereupon passed fresh orders. The Tribunal set aside that order and sent the matter back for considering clearance on suitable fine in lieu of confiscation. The Tribunal's two earlier orders were concerned with goods imported by two persons, one appellant presently before us, and M/s. Elecon Engineering Ltd. In the order now impugned before us, the Collector has given the importer an option to redeem on payment of fine of Rs. 5.00 lacs ball bearings valued at Rs. 3.34 lacs approx.

3. We are not in a position to consider the contention in the appeal relating to anything other than the quantum of redemption fine. The Tribunal itself sent the matter to the Collector only to decide the quantum of redemption fine and any other issue cannot now be agitated.

On this aspect, the appellant has enclosed a copy of the Tribunal's order in Appeal C/429/91 by the same appellant (Order No. 190/98, dated 3-6-1998). On the identical issue relating to goods imported at the same time the Tribunal has found it appropriate to fix the redemption fine at Rs. 11.00 lacs for goods valued at Rs. 8.90 lacs, which works out to about 123%. Applying the same percentage to the value of the goods presently under consideration, the redemption fine would be a little over Rs. 4.00 lacs. Accordingly, we reduce the redemption fine to Rs. 4.00 lacs. Appeal allowed in part. Consequential relief, if any.