Arjun Lama Vs. Commr. of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-11-2000

Reported in : (2001)(127)ELT764Tri(Mum.)bai

Appellant : Arjun Lama

Respondent : Commr. of Customs

Judgement :
1. When the stay application came up for hearing, the applicant was not present. On the last occasion also he had asked for adjournment. In the appeal memorandum and in the stay application, the prayer made is that the matter be decided on the records available. I proceed to do so.

2. The appellant received one Yamaha Multi Track Cassette recorder and 2 Gitar Signal Processors by courier from his sister working in Dubai.

The value initially declared was US $ 100 but later corrected to DHS 2810. The assessable value thus was redetermined from Rs. 4,380/- to Rs. 31,798/-The goods were confiscated being consumer goods in Negative list and also on the ground of misdeclaration. Option for redemption for home consumption was given on payment of fine of Rs. 31,000/-.

Penalty of Rs. 1,000/- was imposed on the appellant. In the Order-in-Appeal the fine was reduced to Rs. 12,000/-. Additional facility was given to re-export the goods on payment of equivalent amount of fine. The appeal is against this order.

3. The grounds made are that the goods are not for commercial/trade purpose. It was a gift sent by his sister to the appellant. The appellant had no knowledge of the gift being sent to him and he had no role in the value declaration of the goods.

4. Considered the submissions. I remit the penalty in its entirety, reduce the fine in liew of confiscation from Rs. 12,000/- to Rs. 5,000/- (Rupees Five thousand) and permit reshipment without any fine.