Shri Sumant Sood Vs. Cc

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SooperKanoon Citation : sooperkanoon.com/27160

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-08-2002

Reported in : (2002)(80)ECC229

Judge : K Usha, N T C.N.B.

Appellant : Shri Sumant Sood

Respondent : Cc

Judgement :

1. In view of the order passed by the Larger Bench vide Misc. Order No.87/2001-A Dated 30.10.2001, no further direction has to be given in this matter.

2. The Bench vide its Misc. Order No. 53/01-A dated 8.8.2001 took the view that there is no reason to interfere with the enhancement of the value and confiscation of the car ordered by the Commissioner in the impugned order. Thereafter, the bench reduced the redemption fine to Rs. 3 lakhs from Rs. 15 lakhs. The question whether the owner of the goods or the person from whose possession or custody goods were seized is liable to pay duty leviable on goods ordered to be redeemed on payment of fine was referred for consideration of the Larger Bench. As mentioned earlier the Larger Bench answered the above question in affirmative following the decision of the Supreme Court in the case of Commissioner of Customs (Import), Mumbai v. Jagdish Cancer & Research Centre . In the light of the above, the appeal stands disposed of subject to the above direction.