

Vipln Kumar Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-24-2003

Reported in : (2003)(161)ELT1174TriDel

Judge : S Kang

Appellant : Vipln Kumar

Respondent : Commissioner of Customs

Judgement :

1. Both appeals are filed against the common impugned order passed by the Commissioner of Customs. Vide impugned order the personal penalties were imposed on the appellants.
2. Brief facts of the case are that on 9-7-2000 a truck was intercepted by the Revenue Officer and it was found to be loaded of ginger of Chinese origin and there was no documents for their legal import to India. Certain Bills were recovered re-covered from the truck which shows that the goods were for the present appellant. The goods were declared as ginger of Nepal origin whereas after taking expert opinion the Revenue concluded that the gingers were of Chinese origin.
3. The contention of the appellant is that the ginger in question is the Nepalese origin and necessary certificate regarding origin of the ginger is also produced by them.

4. In view of the contention that the ginger is of Nepalese origin, the appellants had not made any attempt to Cross-examine the traders/experts which gave the opinion regarding its Chinese origin.

The evidence produced by the Revenue can only be controverted regarding the origin of the goods by the appellants by Cross-examining the persons who opined that the goods were of the Chinese origin. The Bills regarding the consignment was in the name of the appellants. The allegation of the Revenue is that the appellants were importing the ginger of Chinese origin in the guise of Nepalese ginger. At the time of recovery of the ginger from the trucks, they were not accompanied documents. The documents recovered does not contain any certificate regarding country of origin. In these circumstances, I find no merit in the appeal, the same is rejected.

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