

**Commissioner of Customs, Icd Vs. Goel Offset Printers**

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**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Jun-12-2003

**Reported in :** (2003)(157)ELT475TriDel

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

**Appellant :** Commissioner of Customs, Icd

**Respondent :** Goel Offset Printers

**Judgement :**

1. This appeal is at the instance of the Revenue challenging the order passed by the Commissioner of Customs on 22-10-2000. Respondents herein imported second-hand Adast Dominant Offset printing machine under Bill of Entry dated 9-11-2000. The value of the machine declared was Rs. 10,85,600/-. The certificate was also produced to show that the machine was manufactured in the year 1991. After Customs examination, it was found on the basis of a report submitted by Amit International who were local representative of the foreign manufacturer of the imported machine i.e. Adast Dominant machine that the machine was manufactured in March, 1988. The Commissioner took the view that the machine was liable to confiscation under the provisions of Section 111(d) of the Customs Act, 1962. On the basis of import of a similar machine of 1991 make at ICD, Patparganj at a CIF value of Rs. 12,00,155/- during the same time, the Commissioner accepted the declared value. He imposed a redemption fine of Rs. 1.5 lakhs. Challenge in this appeal by the Revenue is against the value of machine imported.

2. It is contended by the learned SDR that there was no material before the Commissioner to come to a conclusion that the machine imported of 1991 make at ICD, Patparganj is one identical with the machine imported by the respondent. It is pointed out that the weight of the machine imported by the respondent was 9,500 kgs and in the case of previous clearance at ICD, Patparganj, the weight was only 7,000 kgs.

3. We are not inclined to accept the contention that difference in weight alone would indicate that the machine imported by the respondent herein is of higher value. There are no material produced before us to show that the enhancement in the weight is due to the reason of more accessories, parts or components of the machine imported by the respondent. According to us, the approach made by the Commissioner is fully justified. He has observed that in comparison to 1991 model cleared from Patparganj the impugned machine is a model of 1988 or earlier could be of lesser value. It was under these circumstances, he accepted the declared value. We find no reason to differ with the Commissioner. In the light of the above, the appeal fails and stands dismissed.

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