

Pankaj Jagda Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-11-2003

Reported in : (2004)(171)ELT125Tri(Mum.)bai

Judge : J Balasundaram, A M Moheb

Appellant : Pankaj Jagda

Respondent : Commissioner of Customs

Judgement :

1. Vide Final Order Nos. C-1/2874 and 2875/WZB/2001, dated 19-9-2001, [2002 (140) E.L.T. 225 (Tribunal)] the Tribunal, while upholding confiscation of currency belonging to the applicants herein, permitted redemption of the currency on payment of a fine of Rs. 8 lakhs. The department issued a refund order of Rs. 20,11,403/- on the basis that the Indian equivalent currency was Rs. 28/01/257/-, The applicants contend that what should have been refunded to them was Rs. 37,87,694/- less Rs. 8 lakhs, which is the equivalent value of the seized currency as on the date of the final order of the Tribunal dated 19-9-2001 and rely upon the decision of the Tribunal in the case of Philips Fernandes v. CC, Mumbai (Final Order No. C-I/2781/WZB/2002, dated 11-9-2002) wherein the equivalent currency as on the date of the Tribunal's order was directed to be paid.

2. The matter was adjourned to see whether in the case of Philips Fernandes what was refunded was the Indian equivalent currency as on the date of the Tribunal's order. The learned DR produces copy of a letter addressed to the Deputy

Commissioner of Customs, Airport, Mumbai, saying that the Commissioner had executed the order in the case of Philips Fernandes, paying him the Indian equivalent currency as on the date of the Tribunal's order, viz. 11-9-2002. We, therefore, direct that in this case also the applicants should be refunded the balance of the Indian equivalent as on the date of the Tribunal's order, viz.

19-9-2001. The amount shall be refunded within a period of one month from today.

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