

Royale Impex Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-15-2005

Reported in : (2005)(185)ELT71TriDel

Judge : S T S.S., T Anjaneyulu

Appellant : Royale Impex

Respondent : Commissioner of Customs

Judgement :

1. The issue involved in these stay applications are same. They being disposed off by this common order.
2. Consequent to a remand order of this Tribunal No.C-I/1596-1620/WZB/2002, dated 30-5-2002, the issues involved in these appeals have been re-determined. Vide the above said remand order it was directed that if valuation of the goods was arrived at USD 300PMT, then offer of SIL was to be accepted and the goods were therefore to be released without the liability of a violation of EXIM Policy.
3. Since the issues in each case have to be heard and on a prima facie conclusion it appears that the Commissioner cannot raise the valuation to levels of USD 300 PMT and thereafter also hold that there was a violation of Section 111(d) and then impose redemption fine and penalty, such orders are not sustainable. Full waiver of pre-deposit requirement is therefore to be ordered and the recovery stayed pending the final decision in these appeals.

4. Considering the issues involved it is directed that these matters to be fixed for regular hearing on 7-6-2005. Both sides are at liberty to mention and get other such cases listed on that date.

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