Ankit International Vs. Commissioner of Customs

Ankit International Vs. Commissioner of Customs

SooperKanoon Citation : sooperkanoon.com/39308

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-09-2005

Reported in : (2005)(188)ELT50Tri(Mum.)bai

Judge : J Balasundaram, Vice-, A M Moheb

Appellant : Ankit International

Respondent : Commissioner of Customs

Judgement :

1. This application for rectification of mistake arises out of the Tribunal's Order Nos. A/261-266/ WZB/2005/C-I, dated 11-3-2005.

2. The Bench in the impugned order observed that the present applicants, in whose name bills of entry were filed, have disowned the goods and do not wish to redeem them as they are not the owners. After having said so, in Paragraph 6 of the impugned order, the Bench observed that since the appellants did not contest the liability of the goods to confiscation under Sections 111(m) and (d) of the Customs Act the order of the Commissioner is upheld. The Bench also confirmed the demand for duty.

3. The applicants contend that there is a mistake apparent in the order inasmuch as the Bench confirmed the demand for duty after holding that the applicants are not the owners of the goods.

5. We do not see how this constitutes an error apparent. Under Section 12 of the Customs Act, duty is leviable on all imported goods. It is a fact that the goods have been imported into the country and are liable to duty. This apart the order does not say that the present applicants will have to discharge duty even when they do not redeem the goods. We do not see that there is any error apparent in the order.