

Amit Barman Vs. Commr. of Cus. and C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-04-2005

Reported in : (2006)(193)ELT503TriDel

Judge : P Bajaj

Appellant : Amit Barman

Respondent : Commr. of Cus. and C. Ex.

Judgement :

1. In these appeals, which have been preferred against the common Order-in-Appeal, the appellants have contested the confiscation of their silk fabric and imposition of penalties on them under Section 112 of the Customs Act.

3. The silk fabric, in question, was seized from the premises of the printer, to whom it was supplied for printing by the appellants. The appellant, Deepak Shah supplied 1885 metres while appellant Ravinder Kapoor 2225 metres and Amit Barman appellant 346 metres to that printer. The first two appellants admitted that the silk fabric supplied by them to the printer, was of Chinese origin while Amit Barman, did not in so many words, accept this fact. But it is quite evident from the record that silk fabric supplied by all of them to the printer, was of Chinese origin. However, still the absolute confiscation, as ordered by the Commissioner (Appeals) of the silk, could not be ordered being not notified goods under Section 123 of the Customs Act. Therefore, the option was required to be given to the appellants for getting the seized fabric redeemed on payment of redemption fine.

The impugned order, directing absolute confiscation of the goods, requires modification and the same is accordingly modified.

The appellant, Shri Amit Barman is allowed to redeem the goods on payment of redemption fine of rupees 10,000/- while the other two on payment of redemption of rupees 50,000/- each.

4. The personal penalties of 10,000/- imposed on each appellant by the Commissioner (Appeals), do not require any interference and modification, as the same are not on higher side.

5. In the light of discussion made above, the impugned order accordingly stands modified. The appeals of the appellants are allowed with consequential relief as per law.

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