Commissioner of Customs Vs. Siemens

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SooperKanoon Citation : sooperkanoon.com/40519

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-10-2005

Judge : S T Chittaranjan, T Anjaneyulu

Appellant : Commissioner of Customs

Respondent : Siemens

Judgement :

1. Heard both sides. There are two appeals against the impugned order, one by the department and one by M/s Siemens Ltd. The department's appeal is for increasing the redemption fine and imposition of penalty on the ground that the value of the impugned goods was Rs. 9,32,995/- whereas a very low redemption fine of only Rs. 1 lakh has been imposed with no penalty. Learned advocate for M/s. Siemens Ltd. argues that the impugned goods were not ordered by them and that their bona fides are clear from the fact that they had submitted a separate letter declaring the excess goods on the very date of filing the Bill of Entry. Hence, he argues for waiver of the redemption fine.

2. We have considered arguments from both sides and perused the case records. We find that the impugned goods were neither manifested nor declared in the Bill of Entry. However, considering the submissions from M/s. Siemens Ltd. that these goods were imported by mistake, the adjudicating Commissioner has allowed export of the impugned goods on payment of a nominal fine of Rs. 1 lakh. As such, we are of the view that he has passed a reasoned order which is correct considering the facts and circumstances of this case. Hence, the order does not

call for any interference. Consequently, we dismiss both the appeals.