

Commissioner of Customs Vs. Videocon International Ltd.

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SooperKanoon Citation : sooperkanoon.com/40552

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-17-2005

Reported in : (2004)(178)ELT612Tri(Mum.)bai

Judge : T Anjaneyulu, S T Chittaranjan

Appellant : Commissioner of Customs

Respondent : Videocon International Ltd.

Judgement :

1. Heard both sides. The departmental appeal is for enhancement of redemption fine in view of the high value of the goods. We find that the adjudicating Commissioner has taken a lenient view and has imposed a redemption fine of Rs. 10,37,170.20 on the ground that the impugned goods have been imported by the actual user.

2. In view of the reasoning given, we do not find any reason to interfere with the impugned order. Hence, the Department's appeal is rejected. The cross-objection filed by the respondents is also rejected as not pressed.