

A.V.M.Enterprises Vs. Commissioner of Customs, Chennai

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Nov-17-2009

Judge : The Honourable Ms. Jyoti Balasundaram, Vice President & the Honourable Dr. Chittaranjan Satapathy, Technical Member

Appeal No. : Appeal No.C/337 of 2003

Appellant : A.V.M.Enterprises

Respondent : Commissioner of Customs, Chennai

Advocate for Pet/Ap. : Shri A.K.Jayaraj, Advocate. Shri C.Rangaraju, SDR

Judgement :

Per Jyoti Balasundaram

Consumer goods such as Baby kit set, iron box, hand mixer, cosmetics etc. have been confiscated under the provisions of Section 111 (d) and (m) of the Customs Act, 1962, the value thereof has been enhanced, redemption fine of Rs.1,50,000/- has been levied in lieu of confiscation and fine of Rs.2,000/- has been levied in lieu of confiscation of goods valued at Rs.43,000/- approx.

A penalty of Rs.5,000/- has been imposed on the proprietor of importer.

2. We have heard both sides. The enhancement of value is sustainable as the loading of the value has been done on the basis of contemporaneous imports.

There is no doubt that the provisions of Section 111 (d) and (m) are attracted against the importers. Therefore, confiscation is warranted. The fine and penalty amounts are also very reasonable having regard to the value of goods and we therefore see no reason to interfere with the same.

3. In the result, the appeal is dismissed.

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