(1996) 10 SC CK 0168

In the Supreme Court Of India

Case No : Civil Appeal No. 108 of 1986

Collector of Customs, Bombay APPELLANT

Vs

Super Fasteners, Marwana (Haryana) RESPONDENT

Date of Decision : 10-10-1996

Acts Referred:

Citation : (1996) 88 ELT 22 : (1997) 10 SCC 591

Hon'ble Judges : A. M. Ahmadii, C.J;Sujata V. Manohar, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

A.M. Ahmadi, C.J. and Sujata V. Manohar, J.—Time for payment of Rs. 300/- is extended upto the end of this month. Counsel assures us that the payment will he made. On that assurance, we proceed with the hearing of the appeal.

2. The respondent imported a second hand automatic Multi-station nut making machine under Invoice No. 1044 showing the price as 24,500 pounds. Later on, it was found that while the nut making machine qualifies for clearance under OGL, the tapping machine did not so qualify and hence the import of the tapping machine was illegal. The appellant department, therefore, confiscated the tapping machine under the Customs Act, 1962 read with the relevant provisions of the ITC policy. In addition thereto, a redemption fine of Rs. 2 lakhs came to be imposed. The Tribunal, while conceding that the import of the tapping machine was unauthorised and the confiscation of the machine was valid, thought that the redemption fine was very much on the higher side and reduced it to Rs. 25,000/- only, having regard to the value of the tapping machine which was estimated to be 1200 pounds. It is on this limited question that this appeal has been filed and the Revenue desires that we interfere with the Tribunal's order reducing the redemption fine. We are not inclined to do so. We think that the redemption fine of Rs. 2 lakhs was on the higher side having regard to the total value of the tapping machine at the relevant date. If the Tribunal in its discretion thought that the fine was exorbitant and disproportionate and decided to reduce it, we do not

think that, in the facts and circumstances of the case, any exception can be taken to that course of action. We therefore, dismiss this appeal with no order as to costs.