(2015) 11 CESTAT CK 0011

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Appeal No. 446, 447, 448 Of 2009

M/s Sun Worldwide And Ors. APPELLANT

Vs

CC, New Delhi RESPONDENT

Date of Decision : 18-11-2015

Acts Referred:
Customs Act, 1962 — Section 111(d), 111(m)

Citation : (2015) 11 CESTAT CK 0011

Hon'ble Judges : R. K. Singh, Technical Member;Sulekha Beevi, C.S., J

Bench : Division Bench

Advocate : R. Gupta

Final Decision : Dismissed

Judgement

1. Appeals are filed against orders-in-original in terms of which the declared values were rejected and impugned goods were ordered to be

confiscated and allowed to be redeemed on redemption fine and penalties were also imposed.

2. Id. Counsel contends that although the valuation was accepted by the appellants, he is only contesting the quantum of redemption fine and penalty

which is on the higher side and in the circumstances lower redemption fine and penalties should have been imposed. He cited the judgement of

CESTAT in the case of Nova Office System [Final Order No.54165-54168/2014 dated 15.10.2014] in support of his contention.

2. We have considered the contentions of the appellant. In these cases, the appellants imported second hand photo copier machines which were

considered to be undervalued and value was enhanced with the consent of the appellants. It is seen that photo copiers being second hand goods

required import license also. Thus there was violation not only of the import policy which made the goods liable to confiscation under Rule 111(d) of

the Customs Act but also of Section 111(m) ibid for mis-declaration of value. In these circumstances fine which works out to about 25% of the

reassessed value and penalty which works out to about 12% of the value reassessed cannot be called arbitrary or unreasonable. CESTAT order cited

by the appellant is not relevant in the present cases as in that case the value enhanced was not found to be sustainable while in the present case

valuation has not been contested by the appellants.

3. In the light of the foregoing, we do not find any merit in the appeals and the same are dismissed.