(2014) 05 CESTAT CK 0001

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Appeal No. 627 Of 2009

?M/s. United Export APPELLANT

Vs

C.C., (ICD) New Delhi RESPONDENT

Date of Decision : 01-05-2014

Acts Referred:

Citation : (2014) 05 CESTAT CK 0001

Hon'ble Judges : D.N. Panda, J;Manmohan Singh, Technical Member

Bench : Division Bench

Advocate : Prabjyoti K. Chadha

Final Decision : Dismissed

Judgement

1. Grievance of the appellant is that even though test report proved that the goods meant for export was Basmati that was not permitted by Customs

for export. Accordingly Adjudication is unsustainable.

2. Lab report in respect of samples drawn in the presence of the appellant proved otherwise. This has been recorded by Ld. Commissioner in para - 9

of his order. When he found no credible evidences to discard the lab report, he had held that the rice attempted to be exported was non-Basmati and

law was violated. Considering the facts and circumstances of the case as well as the value of the goods mis-declared, he has reduced redemption fine

from Rs.3,00,000/- to Rs.2,00,000/- and penalty from Rs.5,00,000/- to Rs.1,50,00/-.

3. In view of the above we do not find any legal infirmity in the order of the Commissioner (Appeals) for which the appeal is dismissed.

(Dictated and pronounced in Open Court)