

A

M/S. WESTON COMPONENTS LTD.

v.

COMMISSIONER OF CUSTOMS, NEW DELHI

JANUARY 4, 2000

B

[B.N. KIRPAL AND S. RAJENDRA BABU, JJ.]

*Customs Act, 1962 :*

C

*Customs—Redemption fine—Goods in custody of custom authority—Goods released to party on execution of bond—Subsequently it was found import was not valid—Held mere release of goods would not take away power of the authorities to levy redemption fine.*

D

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 7144 of 1999.

From the Judgment and Order dated 20.8.99 of the Central Excise Gold (Control) Appellate Tribunal, Delhi in A. No. C/44/98A in F.O. No. 1160 of 1999-A.

E

L.P. Asthana, C.N. Sreekumar and G. Prakash for the Appellant.

The following Order of the Court was delivered :

F

It is contended by the learned counsel for the appellant that redemption fine could not be imposed because the goods were no longer in the custody of the respondent-authority. It is an admitted fact that the goods were released to the appellant on an application made by it and on the appellant executing a bond. Under these circumstances if subsequently it is found that the import was not valid or that there was any other irregularity which would entitle the customs authorities to confiscate the said goods, then the mere fact that the goods were released on the bond being executed would not take away the power of the customs authorities to levy redemption fine.

G

The appeal is dismissed.

H T.N.A.

Appeal dismissed.