

Customs, Excise and Gold Tribunal - Mumbai

Advance Metal Powder vs Commissioner Of Customs on 13 July, 2004

Equivalent citations: 2004 (171) ELT 320 Tri Mumbai

Bench: M T K.D.

ORDER K.D. Mankar, Member (T)

1. The stay application seeks waiver of pre-deposit of fine of Rs. 90,000/- and penalty of Rs. 75,000/-. The applicant had warehoused "Chromium Metal Powder" in terms of into bond bill of entry dated 17-10-2002. At the time of seeking clearances of 1000 kgs of Chromium Metal Powder, vide ex-bond bill of entry dt. 22-1-2003 it came to be noticed that, "Chromium Metal Powder" was falling under the restricted list, and could be imported only against a specific import licence issued by the licensing authorities. The adjudication proceedings held that the entire import of 3000 kg. of Chromium Metal Powder was without a licence. The goods were therefore subjected to confiscation, leading to the imposition of the said fine and penalties.
2. The appellants are stating that they have prima facie strong case on merits as it was their bona fide belief that since the goods were permitted to be deposited in a bonded warehouse after examining the licensing angle, no such licence was required at the stage of ex-bond clearance.
3. Heard D.R. None is present for the appellants.
4. On considering the controls of the written submission mentioned above, I hold that the appellants have made a strong prima facie case on merits. Accordingly, I allow the stay petition and waive the pre-deposit of fine and penalty till the disposal of the appeal. Post for regular hearing on 24th August 2004.