

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

and

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

C.M.A.Nos.323 & 324 of 2017

and C.M.P.Nos.2328 to 2330 of 2017

B.Vaithiyanathan .. Appellant in both the appeals

Vs.

1. Commissioner of Customs (Imports)
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

2. The Customs Excise and Service Tax Appellate
Tribunal, South Zonal Bench,
No.26, Sashtri Bhavan,
Annexe Building, Haddows Road,
Chennai 600 006.

.. Respondents in both the
appeals

Common Prayer : Civil Miscellaneous Appeal filed under
section 130 of Customs Act against the common Order dated
25.07.2016 made in Appeal Nos.C/40430/2013 - SM and C/40431/2013
- SM respectively, on the file of the 1st respondent imposed
condition to pay Rs.1,00,000/- (Rs.50,000/- per case) and quash
the same.

For Appellant in both the appeals : Mr.B.Manoharan

For Respondents in both the appeals : Mr.V.Sundareswaran

COMMON JUDGMENT

1. To be noted, on the last date of hearing i.e.,
10.03.2017, we had made the following relevant observations:

"1. Learned counsel for the appellant says
that he will obtain instructions from the
appellant, as to whether the appellant wants to
pay the remaining penalty amount in installments.

1.1. It is the submission of the learned counsel for the appellant that, out of the sum of Rs.1,00,000/-, imposed as penalty, on account of two show cause notices, which form part of the present proceedings, a sum equivalent to Rs.25,000/- has already been deposited.

2. Mr. Sundareswaran, who appears for the Revenue, says he will take instructions in that behalf."

2. The learned counsel for the appellant says that the balance amount towards penalty will be paid by the appellant in three monthly installments of Rs.25,000/- (Rupees Twenty five thousand only) each commencing from 05.04.2017.

3. Mr.V.Sundareswaran, who appears for the Revenue, says that, if penalty is paid in the manner indicated above, the demand would get satisfied.

4. Accordingly, the appeals are disposed of based on the undertaking given on behalf of the appellant that the balance sum of Rs.75,000/- (Rupees Seventy five thousand only), will be paid by the appellant in three equal installments of Rs.25,000/- (Rupees Twenty five thousand only), commencing from the date of 05.04.2017.

5. In other words, the first installment of Rs.25,000/- (Rupees Twenty five thousand only) will be paid on or before 05.04.2017; second installment of Rs.25,000/- (Rupees Twenty five thousand only) will be paid on or before 01.05.2017, while the third and last installment of Rs.25,000/- (Rupees Twenty five thousand only) will be paid on or before 01.06.2017.

6. In case, there is a breach of the directions set out above, the Revenue will have liberty to approach this court for reopening the matter.

7.The appeal is disposed of in the aforesaid terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar

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Sub Assistant Registrar

gg/klt

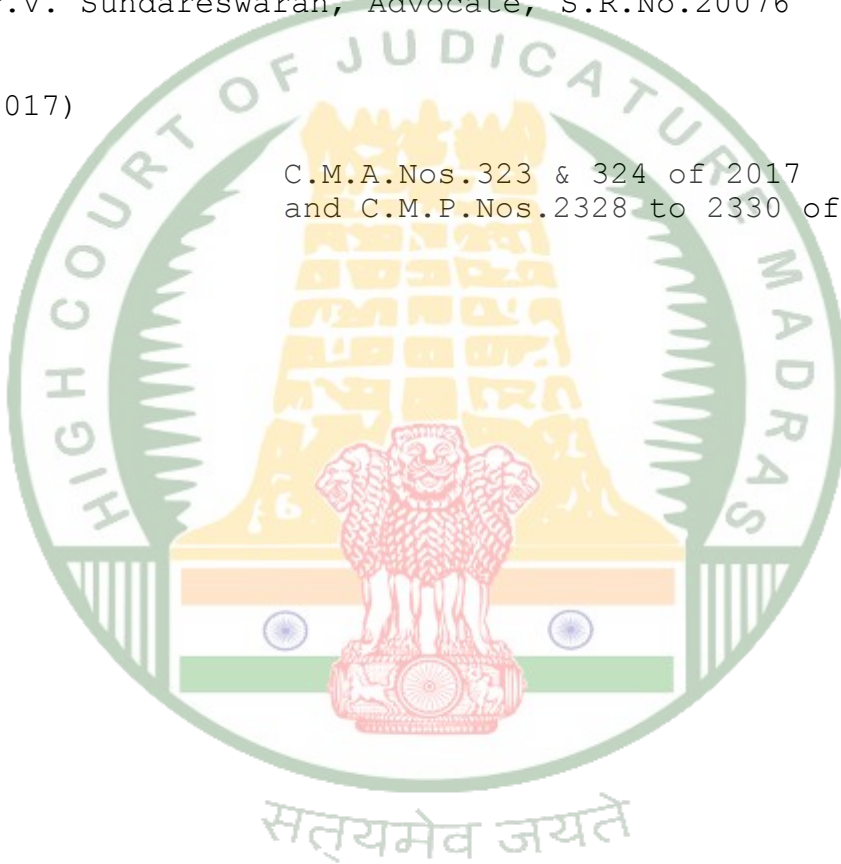
To

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+1cc to Mr.V. Sundareswaran, Advocate, S.R.No.20076

vsn(CO)
md(12/04/2017)

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and C.M.P.Nos.2328 to 2330 of 2017



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