

CASE NO.:
Appeal (civil) 7144 of 1999

PETITIONER:
WESTON COMPONENTS LTD.

RESPONDENT:
COMMISSIONER OF CUSTOMS, NEW DELHI

DATE OF JUDGMENT: 04/01/2000

BENCH:
B.N. KIRPAL & S. RAJENDRA BABU

JUDGMENT:
JUDGMENT

2000 (1) SCR 26

The following Order of the Court was delivered :

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.

The appeal is dismissed.