

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

**CUSTOMS Appeal No. 12018 of 2015-DB**

[Arising Out Of Order-In-Original/Appeal No MUN-CUSTM-000-APP-47-14-15 Dated 30.03.2015 Passed By Commissioner Of CUSTOMS-MUNDRA]

**Plastene India Ltd**

**...Appellant**

S. No. 317, Nh-8a, Vill-Nani Chirai, Tal-Bhachau,  
Kutch,  
Gujarat

*VERSUS*

**C.C.-Mundra**

**...Respondent**

Office Of The Principal Commissionerate Of Customs, Port User  
Buld. Custom House Mundra, Mundra  
Kutch  
Gujarat-370421

**APPEARANCE:**

Shri Manish Jain, Advocate for the Appellant  
Shri. Anand Kumar, Superintendent (Authorized Representative) for the  
Respondent

**CORAM:        HON'BLE MEMBER (TECHNICAL), RAJU  
                     HON'BLE MEMBER (JUDICIAL), SOMESH ARORA**

**FINAL ORDER NO. A/10846 / 2023**

DATE OF HEARING:06.04.2023

DATE OF DECISION:10.04.2023

**RAJU**

This appeal has been filed against M/s. Plastene India Ltd., denial of exemption Notification No. 21/2002-cus Dated 01.03.2002.

2.     Learned Counsel for the appellant argued that they had imported LDPE, which is a variant of LLDPE. However, the benefit of Notification No. 21/2002-cus\_has been denied. The said notification covers LLDPE and Revenue is the opinion that LDPE is not LLDPE. Learned Counsel produced some literature in

support of his argument. He also produced E-mail from the supplier stating that the product is LLDPE. He also produced certificate issued in respect of one of the imported product to another party indicating that the said product is LLDPE. He argued that the goods are covered under the category LLDPE and they are entitled to benefit of Notification No. 21/2002-cus. Most of this evidence was not produced before the original Adjudicating Authority.

3. Learned AR relied on the impugned order.

4. We have considered the rival submissions, we find the issue involved is that if the benefit of Notification No. 21/2002-cus, can be granted to LDPE treating the same as LLDPE. The appellant have produced significant amount of literature in support of their claim.

In this background, we deem it fit to set aside the impugned order and remand the matter back to the original Adjudicating Authority for examination of all the evidence produced by the appellant for the first time before Tribunal including the admissibility of the evidence. The appeal is allowed by way of remand.

*(Pronounced in the open Court on 10.04.2023)*

**(RAJU)**  
**MEMBER (TECHNICAL)**

**(SOMESH ARORA)**  
**MEMBER (JUDICIAL)**