Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

Customs Appeal No.10076 of 2019

(Arising out of OIA-MUN-CUSTM-000-APP-184-18-19 passed by Commissioner of CUSTOMS-AHMEDABAD)

Artex Textile Pvt Ltd **..... ...Appellant**
Khasra No. 282, Gali No. 4, Shalimar Village, Industrial Area,
NEW DELHI,
NEW DELHI

VERSUS

C.C.-Mundra **.......Respondent**
Office Of The Principle Commissionerate Of Customs, Port User Buld. Custom House Mundra,
Mundra
Kutch
Gujarat- 370421

APPEARANCE:
Shri Prem Ranjan, Advocate for the Appellant
Shri H.K. Jain, Assistant Commissioner (AR) for the Respondent

CORAM: **HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR**
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 12504 /2019

DATE OF HEARING: 20.12.2019
DATE OF DECISION:20.12.2019

RAMESH NAIR

The issue involved is that whether the appellant is entitle for exemption under Notification No. 30/04-CE as amended for the purpose of exemption from payment of CVD on the same imported goods and also whether appellant's declared value in the Bills of Entry is correct or otherwise.

2. Shri Prem Ranjan, Learned Counsel appearing on behalf of the appellant at the outset submits that this tribunal on the same issue in respect of similar goods imported at the same port of import remanded the matter to the Adjudicating Authority in the Order No. A/11484-11501/2019 dated 06.08.2019 in case of Kesar Fabric Impex Vs. C.C.- Mundra and Order No. A/12058-12061/2019 dated 01.11.2019 in the case of C.C., Mundra Vs M/s. Sedna Impex India Pvt Ltd and Others. He prays that the aforesaid orders may be followed in the present case.

3. Shri H.K. Jain, Learned Assistant Commissioner (AR) appearing on behalf of the revenue reiterates the finding of the impugned order.

4. Heard both the sides and perused the records. We find that both these issues have been dealt with by this bench in the Order dated 01.11.2019 & 06.08.2019 and whereby matters were remanded. Accordingly, the impugned orders are set aside and matter is remanded to the Adjudicating Authority to decide afresh taking into consideration the observation made by this tribunal in both the aforesaid Orders dated 06.08.2019 & 01.11.2019.

5. Appeal is allowed by way of remand to the Adjudicating Authority.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Mehul