

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

REGIONAL BENCH – COURT NO. 03

CUSTOMS Appeal No. 10623 of 2013-DB

[Arising out of Order-in-Original/Appeal No 01-2013-CUS-COMMR-A-AHD dated 09.01.2013
passed by Commissioner of CUSTOMS-AHMEDABAD]

Shreekala Intermediate Pvt Ltd

...Appellant

C-1b, 124/3, 4&5,
Gidc, Estate, Nandesari
VADODARA
GUJARAT-391340

VERSUS

C.C.-Ahmedabad

...Respondent

Custom House,
Near All India Radio Navrangpura,
Ahmedabad,
Gujarat

APPEARANCE:

Shri Manish Jain, Advocate for the Appellant

Shri. G. Kirupanandan, Assistant Commissioner (Authorized Representative) for the
Respondent

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

FINAL ORDER NO.A / 11179 /2023

DATE OF HEARING:01.06.2023

DATE OF DECISION:01.06.2023

RAJU

The appeal has been filed by M/s. Shreekala Intetmediate Pvt Ltd.
against imposition of penalty on export of items which revenue claims are
restricted.

2. Learned Counsel for the appellant pointed out that that they have filed
shipping bill for export of Potassium Chloride. Samples were drawn of the
product and the same was tested for against IS 4150:1984 related to
Potassium Chloride Technical Grade. He argued that the restriction is

applicable only to Muriate of Potash. He pointed out that the said test has not been conducted against the technical specification of Muriate of Potash.

2.1 He argued that since the goods have not been tested against the specification of Muriate of Potash and have been only tested against the specification of Potassium Chloride Technical Grade, the revenue has not established the evidence for imposing the restriction prescribed in the policy.

3. Learned AR relied on the impugned order.

4. We have considered the rival submissions. We find that the chemical examiner has tested the goods against IS 4150:1984. The said specifications pertains to Potassium Chloride Technical Grade. Merely because the goods qualified as Potassium Chloride Technical Grades not confirming to the IS specification they cannot be called Muriate of Potash. For putting Potassium Chloride in the category of Muriate of Potash they need to test the product against the specifications necessary for Muriate of Potash. Thus revenue has failed to establish that the goods are Muriate of Potash.

In the above circumstances, we do not find any merit in the order, the same set aside and the matter is remanded to the original Adjudicating Authority to get the samples tested against the specification of Muriate of Potash and decide a fresh. All other issue remain.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)