

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 11500 of 2015

(Arising out of OIA-CCESA-VAD-APP-II--SSP-084-085-2014-15 Dated-29/01/2015 passed Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

C.C.E & S.T.-Surat-ii

NEW C.Ex BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR, SURAT,
GUJARAT-395001

.....Appellant

VERSUS

Indian Plyfins Ltd

Block No. 57, Plot No. A/1-2,
Village-pipodara, Taluka-mangrol,
SURAT, GUJARAT

.....Respondent

WITH

Customs Appeal No. 11505 of 2015

(Arising out of OIA-CCESA-VAD-APP-II--SSP-086-087-2014-15 Dated- 29/01/2015 passed Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

C.C.E & S.T.-Surat-ii

NEW C.Ex BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR, SURAT,
GUJARAT-395001

.....Appellant

VERSUS

Indian Plyfins Ltd

Block No. 57, Plot No. A/1-2,
Village-pipodara, Taluka-mangrol,
SURAT, GUJARAT

.....Respondent

AND

Customs Appeal No. 11750 of 2015

(Arising out of OIA-CCESA-VAD-APP-II--SSP-084-085-2014-15 Dated- 29/01/2015 passed Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

C.C.E & S.T.-Surat-ii

NEW C.Ex BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR, SURAT,
GUJARAT-395001

.....Appellant

VERSUS

Vijendra Arya

Director Of Indian Polyfins Ltd. Block No. 57,
Plot No. A/1-2, Village-Pipodara, Taluka-Mangrol,
Surat, Gujarat

.....Respondent

APPEARANCE:

Shri. Anand Kumar, Superintendent (AR) for the Appellant
None appeared for the Respondent

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

Final Order No. A/ 11455-11457 /2023

DATE OF HEARING:05.07.2023
DATE OF DECISION:05.07.2023

RAJU

No one appeared for the respondent on the various occasions when the matter was listed. Therefore, we take up the issue without the assistance of the respondent.

2. These appeals have been filed by the revenue seeking to demand of duty on DTA clearances made by the respondent which is a 100% EOU. The first appellate authority had allowed the benefit of DTA clearances, by treating deemed exports at par with physical exports relying on decision of Tribunal in case of AMITEX SILK MILLS P LTD. Revenue had filed appeal on the ground that they had filed appeal before Hon'ble Apex Court against the order of Tribunal in the case of AMITEX SILK MILLS P LTD.-2007 (216) E.L.T 589. It is noticed that the departmental appeal filed against the said order has been dismissed by the Hon'ble Apex Court as reported in 2016 (331) E.L.T A190 (S.C)

2. In these circumstances, the departmental appeal cannot be allowed and the same is dismissed.

(Dictated & Pronounced in the open court)

**(RAJU)
MEMBER (TECHNICAL)**

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