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

REGIONAL BENCH- COURT NO. 1

**CUSTOMS Appeal No. 10694 of 2023-DB**
(Arising out of OIA-AHD-CUSTM-000-APP-93-23-24 Dated-17.07.2023 passed by Commissioner (Appeals) -AHMEDABAD)

**M/s Zydus Healthcare Limited** **.....Appellant**
Zydus Tower, Sarkhej-Gandhinagar Highway,
Satellite Cross Road, Ahmedabad-380015

*VERSUS*

**Commissioner of Customs-Ahmedabad** **........Respondent**
Office of the Pr. Commissioner of Customs,
1st Floor, Custom House, Opposite Old High Court
Navrangpura, Ahmedabad-380009

**APPEARANCE:**
Shri T. Vishwanathan, Advocate appeared for the Appellant
Shri Sanjay Kumar, Superintendent (Authorized Representative) for the Respondent

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

**FINAL ORDER No. 11542 /2024**

DATE OF HEARING:12.07.2024
DATE OF DECISION:12.07.2024

**RAJU**

This appeal has been filed by Zydus Healthcare Limited against denial of benefit of Notification No. 50/2017-Cus dated 30.06.2017.

2. Learned counsel pointed out that the benefit has been denied on account of their alleged failure to fulfill the condition-9 of the (Customs Import of Goods on Concessional Rate of Duty) Rules, 2017. He pointed out that the said Rule requires them to use the imported goods for manufacture in his factory. He pointed out that the matter has been considered by Tribunal in various other cases and Tribunal has held a consistent view that in case the manufacture is done on his loan licensee premises, then the benefit cannot be denied. He pointed out that they have cited following decisions before Commissioner (Appeals) however none been considered by the Commissioner (Appeals) and no findings has been given.

- Tamil Trading Corporation – 2006 (198) ELT 539 (Tri. Chen.)
- G.R. International 2007 (210) ELT 604 (Tri. Chen.)

- FDC Ltd. 2017 (357) ELT 464 (Tri. Mum.)

3. Learned authorized relies on the impugned order.

4. We have considered the rival submission. We find that the decisions cited by the appellant and reproduced in para 4.1 of the impugned order have not been examined by the Commissioner (Appeals). We find that prima facie this decision cover the issue raised in these proceedings. However to give a chance to revenue to examine the issue in totality, the impugned order is set aside and matter is remanded to Commissioner (Appeals) for fresh decision in light of these decisions. Appellants are at liberty to produce other decisions on the subject in support of their claim in remand proceedings. Needless to say principles of natural justice will be observed. Appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

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

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

Neha