CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Customs Stay Application No.70461 of 2019

(On behalf of Revenue)

IN

Customs Appeal No.70711 of 2019-[SM]

(Arising out of Order-In-Appeal No.NOI-CUSTM-000-APP-482-19-20 dated 27/06/2019 passed by Commissioner (Appeals) Customs, Central Goods & Service Tax, Noida)

Commissioner of Customs, ...**Appellant**

(Noida)

VERSUS

M/s T.I. Industries, ...**Respondent**

(H-184 B, Badharana Industrial Area Jaipur-302013)

APPEARANCE:

Shri Santosh Kumar Agarwal, Authorised Representative for the Appellant

Shri R. G. Choudhary, Consultant for the Respondent

CORAM: HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO-70359 / 2019 &

FINAL ORDER NO-71967 / 2019

DATE OF HEARING	:	03 December, 2019
DATE OF DECISION	:	03 December, 2019

PER: Anil G. Shakkarwar

Heard the parties on stay application filed by revenue. After hearing both the sides and on perusal of record, I note that the order passed by the learned Commissioner (Appeals) is none executable order and therefore, there is no purpose for grant of stay. Therefore, the stay application filed by revenue is rejected.

2. Learned Consultant appearing for the respondent has requested to dispose the appeal.

3. After haring both the sides and on perusal of record, I note that the respondent had imported CRGO Secondary/Defective Electrical Grade Steel Strips of Irregular Shapes & Sizes. The goods were shipped from the part of export on 25.05.2014 in two consignments. The goods arrived at the port of clearance that is ICD Dadri on 22.07.2014 and 25.07.2014. The respondent filed two Bills of Entry for clearance of the same. The goods were assessed by Customs Authorities and were given out of charge. In the meantime, Ministry of Steel issued prohibitory orders with effect from 01.07.2014 for import of secondary/defective/old and used CRGO sheets, strips etc. Therefore, a question arose, as to whether the said restriction was applicable to the goods imported by the respondent. The learned Commissioner (Appeals) has taken into consideration para 2.17 of handbook of procedure and para 9.11 of the same and held that the restrictions were not applicable to the goods imported. He has relied on law laid down by the Hon'ble Supreme Court in the case of Priyanka Overseas Pvt. Ltd. Vs Union of India reported at 1991 (51) ELT 185 (SC) and other case laws and held that the restrictions were not applicable on the impugned goods. Aggrieved by the said order, revenue is before this Tribunal.

4. Revenue has simply stated in the grounds of appeal that the relied upon case laws are not applicable in the present case.

How the said case laws are not applicable has not been stated. Further, how provisions of the said paras of handbook of procedure are not applicable also has not been clarified by revenue through the grounds of appeal. I, therefore, see no reasons to interfere with the impugned Order-in-Appeal.

5. Therefore, I uphold the impugned Order-in-Appeal and reject the appeal filed by the revenue.

6. In above manner, both the Miscellaneous Application and Appeal are disposed of.

(Dictated and pronounced in open court)

Sd/-

(Anil G. Shakkarwar)
Member (Technical)

akp