

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
 38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
 Regional Branch, Allahabad

Dated: 05/12/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/71106/2016-CU[DB] dated 02/12/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/2526/2012	VISHAL OIL AND LUBRICANTS CO E-1/52, SECTOR-11, YMCA CHOWK, FARIDABAD(hr)

Name and Address of Respondent

2	C.C.E. & S.T.-Ghaziabad 202...WING A C.G.O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD, UTTAR PRADESH-201002
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Copy To

3 Advocate(s) / Consultant(s):

SH ABHISHEK JAJU, ADV
472, DELHI APARTMENTS
PLOT NO 15-C, SECTOR-22
DWARKA, NEW DELHI-77

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise, I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishun Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxindiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

COURT-I

Appeal No.C/2526/2012-CU[DB]

Arising out of Order-in-Appeal No.85-CUS/GZB/2012 dated 25.04.2012 passed by Commissioner (Appeals) Customs & Central Excise, Ghaziabad.

M/s Vishal Oil & Lubricants Co.

...APPELLANT(S)

VERSUS

C.C., Ghaziabad

...RESPONDENT (S)

APPEARANCE

Shri Abhishek Jaju, Advocate for the Appellant (s)
Shri T.K. Sikdar, Asstt. Commr. (AR) for the Department (s)

CORAM:

**HON'BLE SHRI JUSTICE DR. SATISH CHANDRA, PRESIDENT
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

DATE OF HEARING & PRONOUNCEMENT : 02.12.2016

FINAL ORDER No. - 71106/2016

Per Justice (Dr.) Satish Chandra :



The present appeal is filed by the Appellant-assessee against the impugned Order-in-Appeal No.85-CUS/GZB/2012 dated 25.04.2012.

2. The brief facts of the case are that the appellant had imported consignments declared as Rubber Process Oil (RPO) during the period under consideration. The said consignment was subjected to first check up and sealed samples were drawn and sent to CRCL for testing. The CRCL in its report submitted that it does not meet the requirement of Petroleum based process Oil for Rubber Industries as per IS: 1507:2001 in respect of Kinematic Viscosity at 100°C and

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density at 15°C, so the Lower Authority has pointed that the imported RPOs is not in terms of the Notification No.44/2000, so they levied the penalty. Being aggrieved, the appellant has filed present appeal.

3. With this background, we heard Shri Abhishek Jaju, learned counsel for the appellant and Shri T.K. Sikdar, learned counsel for the department.
4. After hearing both the parties and on perusal of record, it appears that the same issue has come up before the Tribunal in the case of M/s Happy International & Sunint Enterprises Pvt. Ltd. Vs. Commissioner of Customs, Appeal Nos.C/2627 & 2628/2012, where vide its order dated 27.11.2013, the Tribunal has remanded the matter back to Ld. Commissioner (Appeals).
5. By following our earlier decision (*supra*), we set aside the impugned order and remand the matter to the Ld. Commissioner (Appeals) with the same direction as mentioned in our earlier order (*supra*), but by providing the reasonable opportunity to the appellant. Both parties have agreed to it.
6. In the result, the appeal filed by the appellant is allowed by way of remand.


(Anil G. Shakkarwar)

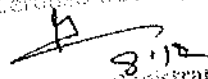
Member (Technical)

Mishra


(Justice Dr. Satish Chandra)

President

प्रमाणित प्रतिलिपि / Certified True Copy


सहायक रजिस्ट्रार / Asst. Registrar
सीमांत प्रशासन, एन.टी.डी. कार्यालय
अपील न्यायालय / (C.L.S.N.A.T.)
38, एन. टी. रोड, एन.टी.डी. कार्यालय-211001
38, M. G. ROAD, ALLAHABAD-211001

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