FAX : 0532-2400149

REGISTERED / AD

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

Dated: 07/04/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70333/2017-SM[BR] dated 17/03/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/700/2011	**AROMATIC & ALLIED CHEMICALS,** B-8, INDUSTRIAL ESTATE, C.B. GANJ, BARELLY.
		Name and Address of Respondent
2		-C.C.E. MEERUT II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

Copy To
3Advocate(s) / Consultant(s):

Kapil Vaish
2nd floor, Part-A Krishna
Janki Palace, 35-C, Rampur
Garden, Civil Lines, Bareilly,
UP
Bareilly
Uttar Pradesh

4 Bar Association, CESTAT, Allahabad

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm 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 Rohtak 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 & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No.E/700/2011-EX[SM]

(Arising out of Order-in-Appeal No.374-CE/MRT-II/2010 dated 30/11/2010 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

M/s Aromatic & Allied Chemicals **Appellant**

Vs.

Commissioner of Central Excise, Meerut-II (now Hapur) Respondent

Appearance:

Shri Kapil Vaish, Chartered Accountant for Appellant
Shri Sandeep Kumar Singh, Deputy Commissioner (AR), for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing	:	17/03/2017
Date of Decision	:	17/03/2017

FINAL ORDER NO.:70333/2017..........

Per: Anil Choudhary

The present appeal is filed by the appellant-assessee against Order-in-Appeal No.374-CE/MRT-II/2010 dated 30/11/2010 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II.

2. The issue in this appeal is whether the appellant's small scale industry has furnished sufficient evidence for export of their products and as such are exempt from duty.

3. This is the second round of litigation. Earlier this matter, had come up before this Tribunal in Appeal No.E/6193/2004 and decided

vide Final Order No.106/09 –EX dated 03rd February, 2009. This Tribunal had remanded the matter to the adjudicating authority with the direction that if the appellant produces sufficient evidence of the export having taken place, in that case, the same should be accepted and no duty be demanded.

4. The learned Counsel for the appellant has taken me through the Circular of CBEC No.648/39/2002–CX dated 25/07/2002, wherein on the representation of the small-scale manufacturers who represented that the Form-H under the Sales Tax Laws (Central Sales Tax Act) be accepted as sufficient proof of export for the supplies made through domestic manufacturers or merchant exporters. After examining the matter, the Board directed that in the case of exports by exempted units through merchant exporters, the documents prescribed by Sales Tax Department, namely form-H or ST–XXII or any other equally valid Sales Tax Form, will be accepted as proof of export.

5. The learned Counsel further urges that they have cleared the goods to the merchant exporters. The said merchant exporters have further exported the goods. In all the 11 such causes, as more fully detailed at page 85 of the appeal book, wherein the goods have been mainly sold to merchant exporter namely Kancor Flavour & Extracts Ltd, Kerala, and a small part has been cleared to Indoworld Trading Corporations and Saraf Impex Pvt. Ltd. The learned Counsel has drawn my attention to the copies of form-H issued by these merchant exporters. He has further taken me through the evidence, being copies of shipping bill of the said merchant exporters, as conclusive proof of

export. I find that on the said shipping bills, there is let export order and the evidence of the goods having been brought in the Customs port, for export. I further find that the goods removed by the appellant, match with the quantum of goods in the shipping bills, a copy of which is available on the record.

6. Accordingly, after considering the rival contentions and on perusal of the documents on record namely the form-H, the Excise invoice of the appellant, wherein it is clearly mentioned that the goods are removed for export under form-H, copy of the shipping bills, I am satisfied that the goods in question have been duly exported by the appellant.

7. Accordingly, the appeal is allowed with consequential benefits and the impugned order is set aside.

(Dictated in Court)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

akp

प्रमाणित प्रति / Certified True Copy
24/04/2017
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001