CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, SOUTH ZONAL BENCH CHENNAI

Appeal No.C/278/2007

[Arising out of Order-in-Appeal C.Cus.228/2007 dt. 13.4.2007 passed by the Commissioner of Customs (Appeals), Chennai]

Sonal Garments — Appellant

Versus

Commissioner of Customs, Seaport (Import), Chennai — Respondent

Appearance:

Shri R. Srinivasan, Consultant
For the Appellant

Shri K. Veerabhadra Reddy, JC (AR)
For the Respondent

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Madhu Mohan Damodhar, Technical Member

Date of hearing / decision :02.01.2017

FINAL ORDER No. 40012/2017

Per D.N. PANDA

Record reveals that altogether a new ground was raised before learned Commissioner (Appeals) to convert "shirting material" into "lining material" and claimed benefit under Sl.No.168 – Condition No.21 of Exemption Notification No.21/2002-Cus.dt. 1.3.2002.

2. We appreciate that what that was the goods before the Customs authority was found to be "shirting material" without being the lining material. Therefore claim was not made at the original stage and the goods have already been cleared. It is impossible to comprehend that the contention of appellant is correct. Therefore appeal is dismissed.

3. We may state that after clearance of the goods out of discharge of the Customs, the character and nature of the goods can not be altered by any stretch of imagination, claiming any benefit.

(Dictated and pronounced in open court)

04/01/17

4.1.2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER

gs

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy
11/01/17
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (CESTAT)
चेन्नै / Chennai