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

Appeal No.C/136/2008

[Arising out of Order-in-Appeal C.Cus.No.489/2007 dt. 28.12.2007 passed by the Commissioner of Customs (Appeals), Chennai]

Commissioner of Customs,
Chennai — Appellant

Versus

Asia Apparels — Respondent

Appearance:

Shri B. Balamurugan, AC (AR)
For the Appellant

None
For the Respondent

CORAM :

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

Date of hearing / decision : 06.03.2017

FINAL ORDER No. 40395/2017

Per D.N. Panda

None present for the respondent.

2. Revenue says that there was no matching of the goods came back to India which was exported through Shipping Bill No.3453633 dt. 23.7.2007. While sending the goods, what was the inventory of the goods is not available on record. Therefore, verifying that inventory with returned goods is not possible to verify at this stage,

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in absence of any evidence. Accordingly appeal of Revenue is dismissed.

3. Before parting with this order, we may request the ld. Chief Commissioner of Customs to issue appropriate guidelines to the field staff in respect of such return of consignments for thorough check since that may have repercussions on various aspects of the economy. Added to this, the returned goods may be very seriously scrutinized to Protect national interest.

(Dictated and pronounced in open court)

07/03/2013

(Madhu Mohan Damodhar)
Technical Member

6/3/2012

(D.N. Panda)
Judicial Member

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Customs, Excise & Service Tax Appellate Tribunal

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