

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

E/560 & 561/2008

(Arising out of Order-in-Appeal No.92 & 93/2008-CE dated 29.9.2008 passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Coimbatore)

M/s. Roots Multiclean Ltd.

Appellant

Vs.

CCE, Coimbatore

Respondent

Appearance

Shri K. Subash Chandran, Advocate for the Appellant
Shri R. Subramaniam, AC (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: **10.03.2017**

Final Order Nos. 40430-40431/2017

Per D.N. Panda

Appellant says that the goods in question were 'Automatic Scrubber Driver and its Accessories' and that is stored for consumption on board, a vessel of the Indian Navy as has been certified by the Naval authority in terms of the copy of the certificate No. LP/10083/800(a)7/05-06 dated 16th May 2006 and No. LP/00051/800(a)7/06-07 dated 27th October 2006 (available at pages 33 and 36 of the appeal folder). This



certificate shows that the goods in question were exclusively *purchased* for use on board in Naval Ship. Therefore, the appellant is entitled to exemption under Notification No. 64/95-CE dated 16.3.1995.

2. Revenue says that those goods were not used in the vessel on board of Indian Navy.

3. Heard both sides and perused the records.

4. To agree with Revenue, there is no material on record conducting any enquiry. Therefore, there can neither be a presumption in favour of Revenue without Tribunal having power to presume certain things to hold in its favour.

Accordingly Appellant cannot be denied the benefit of the exemption Notification *which is permissible* in terms of the certificate issued by the naval authority.

5. In the result, both the appeals are allowed.

(Dictated and pronounced in open court)

[Signature] 10/03/17

(MADHU MOHAN DAMODHAR)
Technical Member

[Signature] 10/3/2017

(D.N. PANDA)
Judicial Member

Rex



प्रमाणित प्रतः / Certified True Copy

[Signature] 27/3
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारम / (CESTAT)
चेन्नई / Chennai