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

C/30/2007

(Arising out of Order-in- Original No. 213/2006 dated 04.10.2006 passed by the Commissioner of Customs, Tuticorin).

M/s. Pace Knitwear : Appellant

Vs.

CC, Tuticorin : Respondent

Appearance

Shri. Murugappan. S, Adv.,
For the appellant

Shri B. Balamurugan, 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: 14.02.2017

FINAL ORDER No. 40272 /2017

Per: D.N.Panda,

There is nothing on record to exhibit that export obligation has been discharged. So also Revenue's submission is that capital goods brought were not installed to discharge export obligation. This is established from the findings by the authorities below. Therefore, there is nothing to interfere and the appeal is dismissed in toto accordingly.

(Dictated and pronounced in open Court)

17/02/2017 17/2/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

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सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नई/Chennai