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

Appeal No. C/41978/2015

(Arising out of Order-in-Appeal C. Cus. II No.505/2015 dated 29.5.2015 passed by the Commissioner of Customs (Appeals - II), Chennai)

M/s. Kusum Metals P. Ltd. Appellant

Vs.

Commissioner of Customs, Chennai – IV Respondent

Appearance

Shri S. Sathish Chandaran, Advocate for the Appellant
Shri B. Balamurugan, AC (AR) for the Respondent

CORAM

Hon'ble Shri D.N. Panda, Judicial Member

Date of Hearing / Decision: **20.02.2017**

Final Order No. 40308/2017

After several enquires by Tribunal it has finally come to light that the appellant had filed the Bill of Entry bearing No. 6661293 dated 5.9.2014 before the appellate authority. That is borne by appellate record.

2. Learned AR confirms this in terms of the Commissioner (Appeals) letter No. F. No. C3-II/465/R/2015-Sea dated 6.10.2016.

Customs, Excise & Service Tax Appellate Tribunal

3. Learned Commissioner (Appeals) dismissed the refund of additional duty of customs on the ground that the sales invoices were without any endorsement.

4. Considering the description of the Bill of Entry and the records of the appellant, as well as the sales memo issued and deposit of sates tax into the treasury of the State, appropriate decision shall be taken by the authority on the claim of the refund of the above. Appellant is entitled to reasonable opportunity of hearing and to lead evidence if any. Considering the pleadings and evidence, Commissioner (Appeals) shall pass appropriate order.

5. In the result, appeal is remanded to Commissioner (Appeals).

(Dictated and pronounced in open court)

20/2/2017

(D.N. Panda)
Judicial Member

Rex

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