FAX : 011-26108426 **REGISTERED / AD**

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: **22/05/2014**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **C/A/52262/2014-CU[DB]** dated **15/05/2014**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **129-A(4) of the Customs Act, 1962.**

Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	C/188/2009	**C.C.E Bhopal** Hoshangabad Road, 48, Administrative Area, Area Hills, Bhopal (M.P.) 462011
		Name and Address of Respondent
2	C/188/2009	**CROMPTON GREAVES LTD.,** TRANSFORMER DIVISION (T3), 29-31-32, NEW INDUSTRIAL AREA, MANDIDEEP (M.P.)

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Other Appellants and Respondents as per Annexure

Copy To

3Advocate(s) / Consultant(s):

Randhir Singh,Advocate
37, LOWER GROUND FLOOR,
WORLD TRADE CENTRE,
BARAKHAMBA AVENUE,
NEW DELHI

--

4 Bar Association, CESTAT, Delhi

5 Director Publications, Customs, Excise, I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

P.T.O.

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
DIVISION BENCH
Court No.2

Appeal No.C/188/2009-Cus

(Arising out of OIA No.139/BPL/2009 dt.17.02.2009 passed by CC & CE(Appeals), Bhopal)

CC, Bhopal — **Appellant**

Vs.

M/s.Crompton Greaves Ltd. — **Respondent**

Present for the Appellant: Ms.Ranjana Jha, AR
Present for the Respondent: Shri Randhir Singh, Advocate

Date of hearing/Decision: 15.05.2014

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Manmohan Singh, Technical Member

FINAL ORDER NO.52262/2014

PER: D.N.PANDA

Facts remain undisputed is that respondent imported duty free inputs in terms of Notification No.93/04-Cus dated 10.9.2004. These were used in the manufacture resulting in work in progress which were destroyed by fire.

2. Revenue made adjudication to recover the customs duty foregone on the above import.

3. Record reveals that fire was not man made. No doubt duty was foregone at the time of import of inputs. But respondent did not intend to cause loss to Revenue. The loss of duty involved in the work in progress due to fire does not appear to be attributable to the respondent. Occurrence of fire was beyond control of the respondent. Therefore, it would not be proper to allege that the

inputs were not used during the process of manufacture. Revenue's appeal is therefore dismissed.

4. To reach above decision, decision of Tribunal in the case of Samtel Colour Ltd. Vs. CCE, Ghaziabad-2004 (171) ELT 101 (Tri.-Del.) rendered guidance.

(Dictated & pronounced in the open court)

20.5.2014 16/5/2014.

(MANMOHAN SINGH)
TECHNICAL MEMEBR

(D.N.PANDA)
JUDICIAL MEMBER

mk