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REGISTERED / AD

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

Dated: 20/03/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **C/A/51108-51110/2014-CU[DB]** dated **11/03/2014**

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/168/2009 | **RANBAXY LABORATORIES LTD.,** 3RD FLOOR A-WING, PLOT NO. 90, SECTOR-32, GURGAON (HARYANA) |
| 2 | C/169/2009 | **RANBAXY LABORATORIES LTD.** 3RD FLOOR A-WING, PLOT NO. 90, SECTOR-32, GURGAON (HARYANA) |
| | | Name and Address of Respondent |
| 3 | C/168/2009 | **C.C. NEW DELHI (IMPORT & GENERAL)** New Custom House, Near I.G.I. Airport, New Delhi 110037. |

Other Appellants and Respondents as per Annexure

**Copy To**

4 Advocate(s) / Consultant(s):

**V. LAKSHMI KUMARAN**
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110014

5 Bar Association, CESTAT, Delhi

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

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

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

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

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

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

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

14 C.D.R. 15 Office Copy 16 Guard File

**Asstt. Registrar(CUSTOMS Appeal Branch)**

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

Date of hearing/Decision: 11.03.2014

**Appeal No.C/168-170/2009-Cus**

(Arising out of OIA No.CC(A)/Cus/I&G/10,11,12/09 dated 14.1.2009 passed by CC(Appeals), New Delhi)

| | | |
|---|---|---|
| **Ranbaxy Laboratory Ltd.** | | **Appellant** |
| | **Vs.** | |
| **CC, New Delhi** | | **Respondent** |

Present for the Appellant: Sh.S,Vasudevan, Advocate
Present for the Respondent:Sh.V.P.Batra, DR

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

**FINAL ORDER No.** 51108 – 51110/2014

**PER: D.N.PANDA**

Learned Counsel for the appellant says that when the goods went out of India from the premises of the appellant has not enjoyed any benefit under tax incentive scheme, when re-imported in terms of Notification No.94/96-CE dated 16.12.96, that shall not be liable to duty.

2. Ld.DR after verifying the records says that no DEBP benefit was enjoyed by the appellant when export was made and confirms that the goods imported were the same which were exported.

Sd/-

3. Revenue relied upon para 20 of CBEC Manual. We are not inclined to agree with Revenue for the reason that same goods which had gone without suffering duty from exempted area that does not lose character of exempted goods even on re-importation when there was no substantial change to be dealt differently under law.

4. In the absence of contrary evidence to show that the goods exported were different from the goods re-imported that cannot be held other wise and no levy of customs duty can be ordered. Accordingly all three appeals are allowed.

(Dictated & pronounced in the open court)

19.3.2014

**(MANMOHAN SINGH)**
**TECHNICAL MEMBER**

18/3/2014.

**(D.N.PANDA)**
**JUDICIAL MEMBER**

mk