

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

Dated: 24/04/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/51692-51699/2014-CU[DB] dated 31/03/2014

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.

DR
 Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1 C/Stay/61557/2013	C/60479-	COMMISSIONER OF CUSTOMS-AMRITSAR PREVENTIVE CUSTOM HOUSE, C.R. BUILDING...THE MALL, AMRITSAR.PUNJAB
C/STAY/61559/13	60486/2013	
C STAY/61561/13		
C STAY/61563/2013		
C/STAY/61565/2013		
C/STAY/61567/2013		
C/STAY/61569/2013		
C/STAY/61571/2013		

Name and Address of
Respondent

2	C/60479/2013	DERBY OVERSEAS PVT LTD D-1,FIRST FLOOR SHUBHAM ENCLAVE, PASCHIM VIHAR NEW DELHI 110063
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Other Appellants and Respondents as per Annexure

Copy To**10 Advocate(s) / Consultant(s):****11 Bar Association, CESTAT, Delhi****12 Director Publications, Customs, Excise, I.P. Estate, Delhi****13 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3****14 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17****15 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005****16 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15****17 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)****18 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070****19 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad 38****20 C.D.R. 21 Office Copy 22 Guard File**

DR
 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: 31.03.2014

**C/Stay/61557,61559,61561,61563,61565,61567,
61569,61571/2013**

In Appeal No.C/60479-60486/2013-Cus

(Arising out of OIO No.ASR-CUSTM-PVR-APP-47-54-13-14
dt.24.7.2013 passed by the CC & CE (Appeals), Chandigarh)

CC, Amritsar

Appellant

Vs.

Derby Overseas Pvt.Ltd.

Respondent

Present for the Appellant: Shri Rakesh Puri, DR

Present for the Respondent: Shri Saurab Kapoor, Advocate

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

Hon'ble Mr.Manmohan Singh, Technical Member

FINAL ORDER No. 51692-51699/2014

PER: D.N.PANDA

Revenue supports the adjudication order.

2. Learned Counsel for the respondent says that there was limited remand by Id. Commissioner (Appeals) to re-assess impugned bills of entry considering the respondent's eligibility to the benefit of exemption under Notification No.99/11-Cus dated 9.11.2011 on the basis of documents which were in existence at the time of clearance the goods. He remanded the matter accordingly. Therefore respondent was expected to get justice on such count. Due to remand Revenue is challenging valuation which was not allowed by Commissioner (Appeals) stating that valuation aspect of



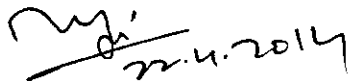
goods cannot be reopened. Therefore both stay applications and appeals be dismissed to reduce the litigation.

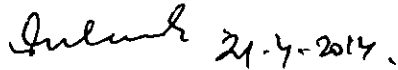
3. Heard both sides and perused records.

4. Para 13 of appellate order has made limited remand. Ld.Commissioner (Appeals) felt that consideration as to the eligibility of the respondent to the benefit of exemption Notification No.99/11-Cus dt.9.11.11 is warranted to meet the ends of justice. Therefore, to such limited extent, he remanded the matter directing adjudicating authority to consider without reopening the valuation aspect of the goods. There is nothing contradiction to the order of learned Commissioner (Appeals) on valuation ^{as} ~~was~~ pointed out by Revenue. Therefore to keep the appeal pending in Tribunal is unwarranted.

5. In the result, all the stay applications and appeals are dismissed.

(Dictated & pronounced in the open court)


(MANMOHAN SINGH)
TECHNICAL MEMBER
mk


(D.N.PANDA)
JUDICIAL MEMBER