REGISTERED / AD

FAX : 011-26108426

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.**

Asstt. Registrar(CUSTOMS Appeal Branch)

	Application	Appeal	Name and Address of Appellant
1	C/Stay/61557/2013 C/STAY/61559/13 C/STAY/61561/13 C/STAY/61563/2013 C/STAY/61565/2013 C/STAY/61567/2013 C/STAY/61569/2013 C/STAY/61571/2013	C/60479-60486/2013	**COMMISSIONER OF CUSTOMS-AMRITSAR** PREVENTIVE CUSTOM HOUSE, C.R. BUILDING...THE MALL, AMRITSAR.PUNJAB
			Name and Address of Respondent
2		C/60479/2013	**DERBY OVERSEAS PVT LTD** D-1,FIRST FLOOR SHUBHAM ENCLAVE, PASCHIM VIHAR NEW DELHI 110063

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

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 ld. 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

Sd/-

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)

22.4.2014 | 24.4.2014.
(MANMOHAN SINGH) | **(D.N.PANDA)**
TECHNICAL MEMBER | **JUDICIAL MEMBER**

mk