CUSTOMS EXCISE & SERVICE TAX APPLELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Excise Appeal No.54154 of 2018 (SM)

[Arising out of Order-in-Appeal No.444 (SM)/CE/JPR/2018 dated 29.10.2018 passed by the Commissioner (Appeals), Central Excise and Central Goods and Service Tax, Jaipur]

M/s.Mehta Stone Export House **Appellant**
SP-1-6, RICCO Industrial Area,
Sotanala, Behror
(Rajasthan).

VERSUS

Commissioner of Central Goods and Service Tax, **Respondent**
NCR Building, Statue Circle,
C-Scheme,
Jaipur (Rajasthan) 302 005.

APPEARANCE:

Ms. Surabhi Sinha, Advocate for the appellant.
None for the respondent/Department.

CORAM: HON'BLE SHRI ANIL CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.51564/2021

DATE OF HEARING/DECISION:07.06.2021

ANIL CHOUDHARY:

The brief facts as per the show cause notice is that the appellant is a 100% EOU, who are engaged in the purchasing of stone slabs and thereafter, processing the same for the purpose of export as slate stone and sand stone. The admitted fact is that appellant purchased the stone slabs from the mines and for cutting of the slabs in required size and thickness, the slabs were sent directly to their job worker. There is no allegation that the appellant did not receive the processed slabs from their job workers and/or they did export the processed stone or did not achieve the net foreign exchange required to be earned under the 100% EOU Scheme, read with Foreign Trade Policy.

2. The only allegation is that the appellant failed to inform the Customs Authorities by giving prior intimation as required under para 6.14 (a)(i) of Foreign Trade Policy 2009-2014 read with para 2 (i) of Notification No.22/2003-CE dated 31.03.2003 read with Circular No.65/2002-Cus.

3. On going through the records and hearing the ld. Counsel for the appellant, it is apparent that it is a case of only venial breach and there is no act of deliberate disobedience and /or contumous conduct on the part of the appellant. Accordingly, this appeal is allowed in part and the penalty imposed under Section 117 of the Customs Act is reduced to Rs.10,000/- (Rupees Ten Thousand only). The appellant shall be entitled to consequential benefits in accordance with law.

[order dictated & pronounced in open court]

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ckp.