

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH – COURT NO. III

Customs Appeal No. 53499 of 2014

(Arising out of Order-in-Appeal No. CC(A)CUS/ICD/182/2014 dated 31.03.2014 passed by the Commissioner of Customs (Appeals), New Delhi)

Commissioner of Customs

Inland Container Depot,
Tughlakabad, New Delhi.

Appellant

VERSUS

**M/s Jai Durga Rubberised Fabrics
(India) Pvt. Ltd.**

C-192, Sector-3, F.F. Bawana Industrial Area
Delhi-39.

Respondent

Appearance

Shri Rajesh Singh, Authorized Representative – for the Appellant

None – for the Respondent

CORAM :

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

Date of Hearing/Decision: 18.03.2024

Final Order No. 55450/2024

Binu Tamta

The appeal was heard in the presence of both the parties and was disposed of by order dated 18.01.2018. Thereafter, ROM was filed by the Department in view of the contradiction between para 6 and 7 of the order dated 18.01.2018. The matter was listed on 21.11.2023 and as last opportunity, time was granted to the respondent, but it appears that on subsequent dates on 02.01.2024 and 16.01.2024 none appeared for the respondent. Matter is listed today, however, the respondent is still absent.

2. We have heard learned Authorised Representative for the Revenue and have perused the records of the case and we find that the error pointed out in the order dated 18.01.2018 seems to be correct. The observation in para 6 and 7 are quoted below:

"6. In view of the above, the order passed by the Commissioner (Appeals), which is based on NIDB data is not maintainable.

7. In the result, appeal filed by the Revenue, is dismissed."

3. From the above, it appears that the order of the Commissioner relying on the NIDB data has not been found to be maintainable and, therefore, the appeal filed by the Revenue was required to be allowed. Hence, we modify the order to that extent that the appeal filed by the Revenue is allowed and para 7 of the Final Order dated 18.01.2018 shall read as under:

7. In the result, appeal filed by the Revenue, is allowed".

(Dictated & pronounced in open Court)

(BINU TAMTA)
MEMBER (JUDICIAL)

(RAJEEV TANDON)
MEMBER (TECHNICAL)

RM