CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 50338 OF 2021

[Arising out of Order-in-Appeal No. CC(A)CUS/D-II/Export/ICD/TKD/244/2020-21 dated 02.07.2020 passed by the Commissioner of Customs, (Appeals) New Delhi]

M/S ALLIANZ GLOBAL **Appellant**
C/O D S Chadha Advocate,
G-16, IInd Fllor, Lajpat Nagar I,
New Delhi-110024

Vs.

COMMISSIONER OF CUSTOMS -NEW DELHI **Respondent**
ACE, New Customs House, New Delhi

Appearance:
Present for the Appellant : None
Present for the Respondent: Shri M K Shukla, Authorised Representative

CORAM:
HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Final Order No. 58089 /2024

Date of Hearing /Decision: 20/08/2024

JUSTICE DILIP GUPTA:

The order dated 29.06.2020 passed by the Commissioner of Customs (Appeals) rejecting the appeal and upholding the order dated 28.09.2017 passed by the Deputy Commissioner of Customs has been assailed in this appeal. The Deputy Commissioner, by the said order, rejected the self-assessed classification by the appellant under Customs Tariff Item[1] 6913 90 00 and re-assessed the goods under CTI 6912 00 10 with applicable anti-dumping duty as per the Notification dated 12.06.2017.

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1 **CTI**

2. Case has been called out but no one has appeared on behalf of the appellant though Shri M. K. Shukla, learned authorised representative appeared for the department and has made submissions.

3. It transpires from the records of the appeal that the main issue that arises for consideration in this appeal is about the applicability of the Notification dated 12.06.2017 on the goods imported through Bill of Entry dated 12.06.2017.

4. From the records which have been produced, it is clear that the Notification dated 12.06.2017 was published in the Gazette of India only on 13.06.2017. As noticed above, the Bill of Entry is dated 12.06.2017. Anti-dumping duty would not, therefore, be applicable even if the classification adopted in the impugned order is taken to be correct.

5. Thus, leaving the classification issue open, the anti-dumping duty, in the facts and circumstances of the case, could not have been imposed.

6. The impugned order dated 02.07.2020 passed by the Commissioner of Customs (Appeals) is, accordingly, set aside and the appeal is allowed.

(Order dictated and pronounced in open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. V. SUBBA RAO)
MEMBER (TECHNICAL)

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