

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

Appeal No. C/614/2007 & C/S/2183/07

Date 29/01/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S ZENITH INTERNATIONAL
BHATTI STREET- 14, OPPOSITE SHAHI MASJID,
MORADABAD 244001

M/S ZENITH INTERNATIONAL

Appellant

C.C.E. MEERUT II

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. *C/71/08 & S.O. No. C/91/08* Customs dated 14.1.08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI
ROAD, MEERUT (UP)

2. Adv. / Consult

MR. RAJEEV GOYAL, ADVOCATE

JRG LEGAL CONSULTANTS, E-215, LAJPAT NAGAR-I, NEW DELHI 110024.

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R. Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi


11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

**Customs Stay Application No.2183 of 2007
Customs Appeal No. 614 of 2007**

[Arising out of Order-in-Original No. 13/Commr/M-II/2007 dated 29.5.07
passed by Commissioner of Central Excise, Meerut-II]

For approval and signature:

Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. T.K. Jayaraman, Member (Technical)

-
1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
 2. Whether it should be released under Rule 27 :
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
 3. Whether Their Lordships wish to see the fair :
copy of the Order?
 4. Whether Order is to be circulated to the :
Departmental authorities?

Zenith International

Appellant

Vs.

Commissioner of Central Excise
Meerut II

Respondents

Appearance: Shri R. Goyal, advocate for the Appellant
Mr. R.K. Verma, DR for the Respondent

CORAM:

Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. T.K. Jayaraman, Member (Technical)

Date of decision : 14.1.2008

Final ORDER NO. C/9/08

Stay Order No C/9/08
Per Justice S.N.Jha (for the Bench):

This appeal by the assessee is directed against the order of Commissioner of Customs, Meerut II dated 29.5.07 confirming the demand of customs duty to the tune of Rs. 60,57,824/- under proviso to Section 28(1) of the Customs Act, with equal amount of penalty of Rs.60,57,824/- on the manufacturer besides penalty of Rs.10 lakhs imposed on the partner Shri Qamar Parvez. Learned Commissioner also awarded interest in terms of Section 28AB of the Act. In view of the order that we propose to pass, it is not necessary to go into details of the case. Suffice it to say that, the appellant had obtained advance license No. 2910000330 dated 29.3.2000 for import of brass scrap of CR value of Rs.1.5 crores. According to the Department, the unit imported 301.05 MT of brass scrap ~~was~~ against the said advance license while according to the appellant, the import was of 296.680 MT. It is not in dispute that the said import was at nil rate of duty. It is also not in dispute that the quantity imported had assessable value of Rs.1,30,91,721/- on which the duty of customs foregone was Rs. 86 lakhs. The dispute involved in this appeal is whether the appellant was required to export brass hardware of the same value i.e. Rs.1.5 crores in terms of the license in question or the appellant was required to export the same quantity of hardwares made from imported brass scrap except 10.5% amount of wastage. The case of the appellant is that in terms of the license, the appellant was required to export hardware of FOB value 1.5 crores. It was submitted with reference to column no 6 that whereas the column contains both the words "quantity" and "value", the words "both quantity" were

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deleted and word 'only' was typed which, according to the appellant, shows that the licences had ^{only to} ~~matched~~ the export figures and import figures in terms of the licences. It was brought to our notice that pursuant to remand order of the High Court, the question relating to interpretation of policy is pending consideration before Commissioner. Counsel for the appellant and DR agreed that in the facts and circumstances of the case, the matter may be sent back to the Commissioner (Appeals) Meerut II for denovo decision in accordance with law. We order accordingly. Needless to say before passing fresh orders, the Commissioner (Appeals) shall provide opportunity of hearing to the appellants.

The appeal stands disposed of in the above terms

(Dictated in the open Court)

(Justice S.N. Jha)
President

(T.K. Jayaraman)
Member(Technical)

Dt: 14.1.08

ss

TELEGRAM : CEGCANAL

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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

(Principal Bench)

West Block No.2, R.K. Puram, New Delhi-110066

CUSTOMS APPEAL BRANCH

Date : 16/10/2008

MISC Order No.C/62/08-CUS. DATED 10.10.08

Application C/ROM/13/2008 - CU In

Appeal C/614/2007 - CU[BR]

1. Appellant
M/S ZENITH INTERNATIONAL
BHATTI STREET- 14, OPPOSITE SHAHI
MASJID, MORADABAD 244001
2. Respondent
C.C.E. MEERUT II
OPP. SAHEED PARK (NEAR ASHOK KI
LAT) DELHI ROAD, MEERUT (UP)
3. Adv / Consult :
MR.RAJEEV GOYAL, ADVOCATE
JRG LEGAL CONSULTANTS, E-215, LAJPAT
NAGAR-I, NEW DELHI 110024.
4. C.D.R
5. Bar Association, CESTAT, New Delhi.
6. M/s. Deeparchi Publications, M-93, Marg. 43, Saket, New Delhi.
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, Opp.
Sachdeva P.T. College of Defence Colony, New Delhi - 110003
8. Excise & Customs cases. B-37, Sector -I, Noida - 201301 (U P)
9. R.Venkatraman, Const. 44B, S. Suncity, Ghaziabad - 201010, U.P.
10. Director Publications. Customs, Excise. I.P. Estate, New Delhi
11. Taxmann Allied Service Pvt. Ltd., 21/35. West Punjabi Bagh, New Delhi
- 110026.
12. Co. Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 70
14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above
Star India Bazar, Satellite Road, Ahmedabad - 15
15. Office Copy
16. Guard File
17. Second Folder


Assistant Registrar
(Customs Appeal Branch)

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

PRINCIPAL BENCH - COURT NO. 1

**Customs ROM Application No. 13 of 2008 in
Customs Appeal No. 614 of 2007**

DATE OF HEARING : 10.10.2008

DATE OF DECISION : 10.10.2008

M/s Zenith International

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Applicants
(Rep by NONE)

VERSUS

CC, Meerut

....

Respondent
(Rep. by Sh. V.K. Agarwal, DR)

**CORAM : HON'BLE MR. JUSTICE S.N. JHA, PRESIDENT
HON'BLE MR. M. VEERAIYAN, MEMBER (T)**

Misc ORDER NO. C/62/08

PER JUSTICE S.N. JHA :

This is an application for rectification of mistake by the Department. It is stated that an apparent error crept in the order dated 14.01.2008 by which appeal was disposed of with a direction to the Commissioner (Appeals) for *de novo* decision but, by mistake, instead of "Commissioner of Central Excise & Customs, Meerut-II", the words "Commissioner (Appeals) Meerut II" were mentioned in the operative part of the order. None appears on behalf of the assessee. However, we are satisfied that the mistake is formal and typographical in nature and accordingly we direct that

2/10/08

the words "Commissioner of Central Excise & Customs, Meerut-II" be substituted in place of the words "Commissioner (Appeals) Meerut II" in the operative part and elsewhere-wherever it occurs in the order dated 14.01.2008.

(Dictated and pronounced in the open Court on the 10th day of October, 2008)


(JUSTICE S.N. JHA)
PRESIDENT


(M. VEERAIYAN)
MEMBER (TECHNICAL)

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