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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

Appeal No. C/759 /2005 Date 08/07/2008

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

To :
ASIAN RUBBER & PLASTIC INDUSTRIES
KASHMIR ROAD, P.O. KAHANNA NAGAR,
AMRITSAR

ASIAN RUBBER & PLASTIC INDUSTRIES Appellant

Vs

THE COMMISSIONER OF CUSTOMS, AMRITSAR Respondent

I am directed to transmit herewith a certified copy of Final order No.C/172/08-CUSTOMS DT.20.06.08

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
THE COMMISSIONER OF CUSTOMS, AMRITSAR
THE MALL, AMRITSAR
2. Adv. / Consult MR.SUDHIR MALHOTRA, ADV.
13-R, HUKAM CHAND COLONY,
NEAR D.A.V COLLEGE, JALANDHAR
3. S.D.R.
4. J.C.D.R.
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017
7. M/s Centax Publictions (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
8. Excise & Customs cases, B-37, Sector-1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar,Chennai 60017
13. Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file

Assistant Registrar
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI

COURT – II

CUSTOMS APPEAL NO. 759 OF 2005

[Arising out of Order-in-Original No. 19/Cus/2005 dated 17.05.2005 passed by the Commissioner of Customs, Amritsar]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, 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 would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	no
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	

M/s. Asian Rubber & Plastic Industries — Appellants

Vs.

CC, Amritsar — Respondent

Appearance:

Shri Sudhir Malhotra, Advocate for the appellants,
Shri B.K.Singh, SDR, Departmental Representative, for the respondent

Coram:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 20 th June, 2008

FINAL ORDER NO. C/172/08 **dated** 20/6/08

Per S.S. Kang:

Heard both sides.

2. The appellants filed this appeal against the impugned order whereby goods were ordered to be confiscated under Section 113 of the Customs Act and allowed redemption on payment of redemption fine of Rs. 2 lakhs and penalty of Rs. 2 lakhs was also imposed.

3. The appellants filed shipping bill for export of 130 rolls of Flat Transmission Rubber Belt with the claim under DEEC scheme. On examination of goods it was found that transmission belt had been manufactured by using Hessian material instead of synthetic material. It was also found that each roll of 100 Mtrs. in length had been packed in such a way that only 3 Mtrs. length of belting, forming upper layer of the roll, was made of synthetic canvass, out of total roll length.

4. Contention of the appellants is that actually they were to filed free-shipping bill, however, their CHA inadvertently mentioned the claim under DEEC scheme.

5. We find that as the goods were packed in such a way to show that the same were manufactured by using synthetic canvass as upper layer of roll i.e. only 3 Mtrs. out of total length is made of synthetic canvass. There is nothing on record to show that claim was made under DEEC

scheme inadvertently, as all particulars claiming benefit under the scheme were mentioned ~~as~~ shipping bill. In these circumstances we find no infirmity in the impugned order. Appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDNET

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Dated 24th June, 2008
RK