

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

Appeal No. C/665 , 674, 675/2007-SM[BR]

Date 23/01/2008

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

To :
M/S CARTOON SANITATION
GAUR UDYOG KENDRA, DELHI BYE PASS ROAD,
MATHURA (U.P.)

[2-3] M/SBREIGHT METALS &TRADERS
PLOT.122 SECTOR 25 FARIDABAD

M/S CARTOON SANITATION

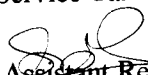
Appellant

Vs

Respondent

C.C. (ICD) NEW DELHI

I am directed to transmit herewith a certified copy of Final order No. 107-109/2008-SM[BR] dated 14.1.2008
passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C. (ICD) NEW DELHI

ICD, TUGHLAKABAD, NEW DELHI 110020.

2. Adv. / Consult

SHRI V. K. AGRAWAL ADV.

13-82 LAJPAT NAGAR-II NEW DELHI-110024

MR.PIYUSH KUMAR,ADV

B-25,LAJPAT NAGAR-III,N.DELHI

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
(SM Appeal Branch)

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

CUSTOMS APPEAL NOS. 665, 674 & 675 of 2007-SM

[Arising out of Order-in-Original No. 40/2007 dated 31.8.2007 & 42/2007 dated 6.9.2007 both passed by the Commissioner of Customs, ICD, Tughlakabad, New Delhi]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

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?	
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. Cartoon Sanitation,
M/s. Breight Metals & Traders
Appellants

Vs.

CC, New Delhi
Respondent

Appearance:

Shri Piyush Kumar & Shri V.K. Agrawal, Advocates for the appellants,

Shri B.S. Suhag, Departmental Representative, for the respondent

Coram:
Hon'ble Mr. S.S. Kang, Vice President

Date of Hearing: 14.1 .2008

FINAL ORDER NO. 107-109/08-SM(BR) dated 14/1/08

Per S.S. Kang:

Heard both sides.

2. Since the common issue involved in these appeals, they are being taken together for hearing.
3. In these cases the goods were confiscated and allowed to be redeemed on payment of redemption fine and penalty on the ground that the same were imported in violation to the amended Foreign Trade Policy. The case of the Revenue is that vide public notice dated 16.7.2007 amendment was made in the foreign trade policy whereby the subjected goods were allowed to be imported at ICD, Loni, Ghaziabad instead of ICD, Tughlakabad.
4. The appellants submitted that vide DGFT letter dated 7.9.2007 the above condition was relaxed to the extent that pending containers of metallic scrap which were arrived at ICD, Tughlakabad upto 31.8.2007 can be cleared without restriction imposed vide public notice dated 16th July, 2007.
5. In the present case the import was made prior to 31st August, 2007 and the relaxation which were allowed vide letter dated

7.9.2007 was not taken into consideration by the lower authorities. In these circumstances the impugned orders are set aside and the matters are remanded to the original adjudicating authority to decide the matters afresh after affording reasonable opportunity of hearing to the appellants.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 15th January, 2008

RK