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

Appeal No. E/3729/2006-SM[BR]

Date 26/06/2008

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

To :
C.C.E.CHANDIGARH
PLOT NO 19, SECTOR 17-C, CHANDIGARH.

C.C.E.CHANDIGARH — Appellant

Vs

M/S PARABOLIC DRUGS LTD — Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 1004 /2008-SM[BR] dated 28.5.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent
   M/S PARABOLIC DRUGS LTD
   VILLAGE- SUNDRAN, DERABASSI.
2. Adv. / Consult SHRI AJAI JAIN ADV.
   1293, SECTOR 18 –C ,CHANDIGARH -160018
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
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Excise Appeal No. 3729 of 2006-SM

(Arising out of Order-in-Appeal No. 789/CE/CHD/06 dated 23.8.2006 passed by the Commissioner (Appeals), Central Excise, Chandigarh)

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.	

CCE, Chandigarh — Appellant

Vs.

M/s Parabolic Drugs Ltd. — Respondent

Appearance:
Shri B.S. Suhag, DR - For appellant
Shri Ajai Jain, Advocate - For respondent

CORAM:
HON'BLE MR. S.S. KANG, VICE PRESIDENT

Date of Hearing: 28.5.2008

Final Order No. 1004/08-SM(BR) dated 28.5.08

Per S.S. Kang:

Revenue filed this appeal against the impugned order passed by Commissioner (Appeals).

2. The brief facts of the case are that the respondent filed a refund claim for duty paid in respect of goods cleared to a unit located in Special Economic Zones. The adjudicating authority sanctioned refund in view of the Notification No. 58/2003-CE dated 22.7.2003 which provides exemption from whole of Central Excise duty for export to units located in Special Economic Zones. The Revenue filed appeal against the sanction order passed by the adjudicating authority and Commissioner (Appeals) dismissed the appeal.

3. The main objection of the Revenue is that there are description of the goods has been mentioned in ARE-I as Amoxicillin Trihydrate BP Compacted whereas in the documents of export the description of goods has been mentioned as Amoxicillin Trihydrate Compacted BP. The Revenue also submitted that in the ARE-I and invoices the reference of notification has not been mentioned and the advance licence number also not correct. It is also submitted by the Revenue that the respondents are required to clear the goods at Nil rate of duty under

Notification No. 58/2003 whereas the goods were cleared on payment of duty.

4. I find that as the case of the Revenue is that the respondents are not required to pay duty as per the provisions of Notification No. 58/2003. The description of the goods is the same in the ARE-I and in the export documents and there is no dispute regarding the fact that the goods in question were cleared to a unit located in Special Economic Zones and regarding receipt of the goods by the other unit. In these circumstances, I find no infirmity in the impugned order, the appeal is dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM