

GRAM : CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

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

BENCH - NB(SM)

Appeal No. E/3179-3180/99/NB(SM)

Dated: 28/2/2001.

CEGAT
NEW DELHI
To,

M/s Pansami India Limited
B-320, Industrial Estate

Bhimadi (Raj)

In the matter of:

M/s Pansami India Ltd

Appellant

vs.

CCE Jaipur

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/322-323/01/NB(SM)
Dated: 26/2/2001 passed by the Tribunal under Section 35-C(1) of Central Excise
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to :

Asstt. Registrar
NB(SM)

1. CCE Jaipur - I
2. CCE / CC / (Appeal) New Delhi
3. Chief Commissioner of Central Excise / Customs, New Delhi
4. Adv. / Consult. Mr. Randeep Singh, Adv.
4E, 4th floor, World Trade Tower
Connaught Lane, New Delhi - 1.
5. S.D.R - NB(SM)
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of
Defence Colony, New Delhi-110003
13. M/s Lex Site Com. Ltd., Mumbai
14. Office Copy
15. Cer. cus.

Asstt. Registrar NB(SM)

CUSTOMS EXCISE AND GOLD (CONTROL) APPELLATE TRIBUNAL,
NEW DELHI

E/Appeal Nos.3179-3180/99-NB(SM)

(Arising out of Order-in-Appeal Nos. 51(LS)CE/JPR/99 dated 14.7.99 and 73(LS) CE/AL/99 dated 31.8.99 both passed by the Commissioner (Appeal-II), Customs & Central Excise, New Delhi.)

M/s. Punsumi India Ltd. Appellants,
Reptd. by Sh. Randhir Singh, Adv.

Versus

CCE, Jaipur Respondent,
Reptd. by Sh. M.D. Singh, SDR

FINAL ORDER NO. A/322-323/01/NB(SM) DATED 16.2.2001

Per V.K. Agrawal:

In these two appeals, filed by M/s. Punsumi India Ltd., the issue involved is whether the rebate of Central Excise duty is available to them in respect of Aluminium Electrolytic Capacitors exported through Merchant Exporters.

2. Shri Randhir Singh, learned Advocate, submitted that they had exported ^{Capacitors} to Bangladesh through Merchant Exporter, M/s. Pekon Electronics Ltd., on payment of excise duty; that the Assistant Commissioner rejected their rebate claims on the ground that the description given on the Shipping Bills was Black and White T.V. in C.K.D. condition which description did not tally with the description given on AR-4 and as such the goods exported were not the same as those initially cleared by them. The learned Advocate, further, submitted that the

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Black and White T.Vs were exported in 'completely knocked down' condition, that is, unassembled kit of T.V. as described in the Shipping Bill of the Merchant Exporter; that the capacitors are the essential parts of T.V. sets; that the numbers of AR4s under which the goods were removed from their factories are clearly mentioned on the shipping bills concerned which goes to show that the capacitors cleared by them were exported to Bangladesh; that it is evident from the copy of customs signed packing slip of the shipments in question that the capacitors were exported by the Merchant Exporter. In support of his contention, the learned Advocate submitted photocopies of AR4, Bill of Export for duty free goods, ~~for~~ packing list and shipping bill.

3. Countering the arguments, Shri M.D. Singh, learned SDR, reiterated the findings as contained in the Adjudication Order and impugned Order-in-Appeal.

4. I have gone through the submissions of both the sides. The claim for rebate of duty have been rejected as the description of goods on AR4 did not tally with the description of the goods mentioned on Shipping Bills. The learned Advocate has shown with the help of the various documents, such as Bill of Export for Duty Free Goods and Packing List that the goods exported, along with other parts of Black & White T.V., were Aluminium Electrolytic Capacitors as the relevant AR4 numbers are mentioned on these documents. As these documents were not before the Adjudicating Authority, I remand both the

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matters to him for reconsideration and afresh adjudication of the matters in the light of the various documents to be produced by the Appellants. Thus both the appeals are allowed by remand.

(V.K. AGRAWAL)
MEMBER (TECHNICAL)

Dated 26th February, 2001

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