

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 11.09.2017

Customs Appeal No. 51792 - 51793 of 2014

(Arising out of order-in-appeal No. 12-13/OPD/Cus/JPR-II/2013 dated 24.10.2013 passed by the Commissioner of Customs, Jaipur).

M/s Synco Industries Limited Appellant

Vs.

CC, Jaipur-II Respondent

Appearance:

Sh. O. P. Agarwal, C.A. for the appellant
Sh R. K. Manjhi, AR for the respondent

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order Nos. 56553 – 56554/2017

Per: **Justice (Dr.) Satish Chandra:**

The present appeal has been filed against the order-in-appeal No. 12-13/OPD/Cus/JPR-II/2013 dated 24.10.2013 passed by the Commissioner of Customs, Jaipur.

2. Brief facts of the case are that during the period under consideration, the appellant had imported fine granule powder and composed of silicate of sodium, calcium and aluminium having density 2.44 and silica contents 56.1% by weight. The appellant has claimed that the said item is glass beads and classified under heading 70181020 which was exempted from the CVD at the

relevant time. But the department found that this was in the form of the powder. So, it cannot be treated as glass beads, therefore, it was classified under heading 70182000 and CVD was demanded. Being aggrieved, the present appeals are filed by the appellant.

2. With this background, we heard Sh. O. P. Agarwal, Id. C.A. for the appellant and Sh. R. K. Manjhi, Id. AR for the Revenue.

3. After hearing both the parties and on perusal of record, it appears that the exporter i.e. China Council for the Promotion of International Trade (China Chamber of International Commerce) had already classified the item under sub-heading 70182000.

5. Further, the Department before raising the demand has referred the matter to CRCL from where the report was received and CVD was demanded by classifying the item under heading 7018200.

6. When it is so, then we find no reason to interfere with the impugned order. The same is hereby sustained alongwith the reasons mentioned therein.

7. In the result, both the appeals filed by the appellant are dismissed.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

Justice (Dr.) Satish Chandra
President

Pant

