IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Decision: 05.10.2017

Appeal No. C/50301/2017-DB

(Arising out of Order-in-Appeal No. CC(A)CUS/ICD/798/2016 dated 04.11.2016 passed by the Commissioner of Customs (Appeals), New Delhi)

CC, New Delhi — Appellant

Vs.

M/s Tag Overseas — Respondent

Appearance

Shri P. Juneja, AR - for the appellant

Shri Dipesh Kumar,
Mohd Faraz Anus, Advocate - for the respondent

CORAM: **Hon'ble Mr. Ashok Jindal, Member (Judicial)**
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 57018/2017

Per Ashok Jindal :

1. The revenue is in appeal against the impugned order wherein the Ld. Commissioner (Appeal) set aside the proposed classification as per the show cause notice.

2. Before the argument starts the Ld. Counsel for the respondents raised an objection that in the show cause notice the appellant sought classification of their imported goods under CTH 44042090 and show cause notice proposes to classify under CTH 44219019. The said classification has been set aside by the Ld. Commissioner (Appeal) and hold that the classification under CTH 44219019 is not

correct. Against the said order the revenue sought to classify by way this appeal the impugned goods under CTH 44219090 which is beyond the scope of show cause notice. Therefore, the appeal is to be dismissed.

3. Heard the parties and perused the record. In the show cause notice the revenue sought classification under CTH 44219019 whereas in the appeal the revenue now want to change the classification to CTH 44219090 which is beyond the scope of the show cause notice, therefore, we allow the preliminary objection raised by the Ld. Counsel for the respondent and hold that appeal is not maintainable as being beyond the scope of the show cause notice.

4. Therefore, appeal is dismissed.

(Dictated & pronounced in open Court)

(B. Ravichandran)	**(Ashok Jindal)**
Member (Technical)	**Member (Judicial)**

Rekha