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

Customs Appeal No. C/51310/2017-ST[SM]

[Arising out of Order-In-Appeal No. CC(A)CUS/D-II/PPG/168/2017dated 27.03.2017 passed by Commissioner of Customs (Appeals), New Delhi]

Jaquar & Company Pvt. Ltd. ...Appellant

Vs.

C.C.Parparganj ...Respondent

Appearance:
Mr. Rohan Pahwa & Kuldeep Singh (Advocate) for the Appellant
Mr. V. Sengraj (DR) for the Respondent

CORAM:
Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing/ Decision. 05.12.2017

Final Order No. 58239/2017

Per S. K. Mohanty:

Rejection of refund claim filed under Notification No. 102/2007-CUs dated 14.09.2007 in respect of Special Additional Duty of Customs (SAD) is the subject matter of present dispute.

2. The ld. Advocate appearing for the appellant submits that the goods imported by the appellant were suffered SAD at the time importation and the said goods were sold in the domestic market on payment of VAT/CST. Thus, he submits that since the condition of the notification dated 14.09.2007 has been duly comply with, the appellant should be entitled for refund of the SAD amount paid by it at the time of importation of the goods. He submits that the

appellant has adequate documents/records to show that the goods actually imported by it, were sold in the domestic market on payment of appropriate VAT/CST.

3. Since the issue is fact based, I am of the view that the matter should go back to the original authority for verification of the documents/records to be submitted by the appellant for his satisfaction that the condition of the notification has been duly comply with by the appellant. The ld. DR appearing for Revenue has also no objection for remanding the matter to the original authority for verification of records.

4. Therefore, after setting aside the impugned order, the matter is remanded to the original authority for verification of the records/ documents for proper ascertainment, whether the appellant is entitled for the benefit of Notification No. 102/2007-Cus. dated 14.09.2007 in respect of the refund claim filed by it.

5. In result, the appeal is allowed by way of remand to the original authority.

(Dictated and pronounced in open court)

(S. K. Mohanty)
Member(Judicial)

Sakshi