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

Customs Appeal No. 346 of 2011

[Arising out of Order-in-Appeal No. CC(A) Cus/ICD/207/11 dated 27.04.2011 passed by the Commissioner of Customs, (Appeals) New Delhi]

Commissioner of Customs **Appellant**
New Delhi

Vs.

Bhole Baba Diary Industrial Ltd. **Respondent**

Appearance:
Shri P Juneja, DR for the Appellants
None for the Respondent

CORAM:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B Ravichandran, Member (Technical)

Date of Hearing/ Decision: 1.1.2018

FINAL ORDER NO.50068/2018

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 207/11 dated 27.04.2011.

2. List revised, None appeared on behalf of the respondent-assessee.

3. We have heard Shri P Juneja, learned DR and perused the material available on record.

4. After hearing the learned Counsel for the department, it appears that respondent exported the diary products manufactured up to April, 2011. According to Notification No. 23 (RE-2010) 2009-2014 dated 18.2.2011, the said items were prohibited. Commissioner (Appeals) has given the benefit for transitional provision of the said notification. Being aggrieved, the Department has filed the present appeal.

5. By considering the totality of the facts, we are of the view that respondent is entitled for the benefit for free export during the transition period. Hence, we find no reason to interfere with the impugned order. Same is sustained.

6. In the result, appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open Court)

(B Ravichandran)	**(Justice (Dr.) Satish Chandra)**
Member (Technical)	**President**

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