CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court – I

Appeal No. C/1971/2010

(Arising out of Order-in-Appeal No. 03/2010 (G) Cus dated 24.05.2010 passed by Commissioner of Customs & Central Excise (Appeals), Guntur)

M/s Shiva Shankar Minerals Ltd., …..Appellant(s)

Vs.

Commissioner of Customs & Central Excise, Guntur …..Respondent(s)

Appearance
Shri B. Anil Kumar, Advocate for the Appellant.
Shri Dass Thavanam, Superintendent (AR) for the Respondent.

Coram:
Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)
Hon'ble Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 11/07/2018
Date of Decision: 11/07/2018

FINAL ORDER No. A/30722/2018

[Order per: M.V. Ravindran]

This appeal is directed against Order-in-Appeal No. 03/2010 (G) Cus dated 24.05.2010.

2. Heard both sides and perused the records.

3. The issue that falls for consideration is whether the appellant is eligible for the reduced rate of export duty on iron ore exported by them.

4. It is seen from the records that appellant filed shipping bills on 02.12.2008 for export of iron ore fines in bulk of 63% Fe content. The said shipping bills were assessed on the same date and export duty was discharged and Let Export order was issued on 02.12.2008 as per provisions of Section 51 of the Customs Act, 1962. Consignment was loaded for export on 10.12.2008. During the interregnum period the export duty on the iron ore was reduced by Notification No. 129/2008- Cus dt. 07.12.2008. Appellant filed the refund claim for the amount of duty discharged excess of notified duty. Both the Lower Authorities held against to the appellant and rejected their claim.

5. On careful consideration of the submissions made by both sides, we find there is no dispute that let export order of the iron ore was issued on 02.12.2008 and that is relevant date under 51. In order to be eligible for exemption under Notification No. 129/2008-Cus dated 10.12. 2008 the let export order should have been post 10.12.2008, hence in this case the benefit of notification. We find both the Lower Authorities were correct in coming to such a

conclusion and we hold that the impugned orders are correct and legal and appeal is devoid of merits.

6. Appeal stands rejected.

(Order pronounced & dictated in open court)

P. VENKATA SUBBA RAO
MEMBER (TECHNICAL)

M.V. RAVINDRAN
MEMBER (JUDICIAL)

Lakshmi….