

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court - I

Appeal No. C/175/2009

(Arising out of Order-in-Appeal No.05/2008 (G) dt. 18.11.2008, passed by
Commissioner (Appeals), Guntur)

Mincore Resources Pvt Ltd

..... **Appellant(s)**

Vs.

CC, Vijayawada

..... **Respondent(s)**

Appearance

None for the Appellant.

Shri Bhanu Kiran, Asst. Commissioner/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: 02.08.2018

Date of Decision: 02.08.2018

FINAL ORDER No. A/30833/2018

[Order per: M.V.Ravindran.]

1. This appeal is listed today for disposal. None appeared for the appellant. This matter was listed for disposal on 12.09.2017 on which date, the Bench after recording non-representation of the appellants, reserved the orders, but relisted the matter.

2. Heard the learned departmental representative and perused the records.

3. Considered the submissions made by the learned departmental representative and perused the ground of appeal of the appellant made in

the appeal memoranda. The entire argument of the appellant against rejection of refund claim filed by them is on the ground that the first appellate authority has not considered the certificate of quality issued by Therapeutics Chemical Research Corporation and another and was in error in relying upon the deputy chief chemist's report.

4. We find that the first appellate authority has considered these submissions in the impugned order and in Para 8 has clearly recorded that testing of the iron ore which was exported was done by the deputy chief chemist on the sample drawn in the presence of representatives of the appellant; that the sample which was tested by outside agencies (though approved and accredited), the sampling was not done in the presence of the Customs Officers. In our view these findings of the first appellate authority are not assailed by the appellant in the grounds of appeal. Hence, they have become final. In view of this, we find no merits in the appeal filed by the appellant.

5. Accordingly, the appeal stands rejected and the impugned order is upheld.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)