CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EAST REGIONAL BENCH : KOLKATA

Customs SP Nos. 75566, 75567, 75569,75571,75572,75574,75576,75583,75585,75617,75631,75848,75849,75851,75852,76079/17 AND

Customs Appeal Nos. C/76136,76137,76139,76141,76142,76144,76146,76153,76155,76222,76236,76569,76570,76572,76573,76808/17

(Arising out of the Order-in-Appeal No.KOL/CUS/PORT/AA/151-152, 153-154, 155-156,157-158 177-178, 181, 182-183,184-185, 216-219,286-290, 301-304, 314-319, 435-440/2017, 782 Dated-12/07/13, 02, 09, 10, 27/03/17, 31/03/17, 06/04/17, 27/04/2017 passed by the Commissioner of Customs (Appeals), Customs House, Kolkata)

Commr. of Customs (Port), Kolkata

...APPELLANT(S)

VERSUS

M/s. Aditya International Ltd.
M/s. Chemsilk Commerce Pvt. Ltd.
M/s. Aahana Commerce Pvt. Ltd.
Vishnu Textiles
Silver Textiles
M/s. Shakti Textiles
Sigma Power Product (P) Ltd.

...RESPONDENT(S)

APPEARANCE

Shri S.N. Mitra, A.C. (A.R.)

FOR APPELLANT(S)

Sri S.K. Meheta, Advocate

FOR THE RESPONDENT(S)

CORAM:
JUSTICE DR. SATISH CHANDRA, HON'BLE PRESIDENT
SHRI C.J. MATHEW, HON'BLE TECHNICAL MEMBER

DATE OF HEARING & DECISION: 21/03/2018

FINAL ORDER NO. : 75543 to 75558/2018

Per DR. SATISH CHANDRA :

In all the appeals, the dispute is pertaining to exemption granted under notification No. 30/2004-CE dated-9th July, 2004.

2. Heard Shri S.N. Mitra and Shri S.K. Meheta the learned Counsel for the parties.

3. After hearing both the parties and on perusal of case records, it appears that the respondent assessee had imported Silk Fabrics by various Bills of Entry. The appellants have claimed CVD exemption as per the notification No.30/2004-CE dated 9th July and the same was being denied by the Department . But Commissioner (Appeal) has allowed the same.

4. Being aggrieved with the said order, the Department has filed the present appeals before the Tribunal.

5. It seems that the provision of CVD is exempted under notification No.30/2004-CE as amended read with Notification No.34/2015-CE and 37/2015-CE dated 17.07.2015 and 21.07.2015.on Textile and Textile articles as the ratio laid down by the Hon'ble Supreme Court in the case of AIDEK Tourism Services Pvt. Ltd. reported in [2015 (318) ELT 3 (SC) and SRF Ltd. reported in [2015 (318) ELT 607 (S.C.). Applicability of the exemption benefit or concessional rate of CVD (additional duty) which is to be extended to the importers. The issue is also covered by our earlier decision in the case of Commr. of Customs (Port), Kolkata Vs. M/s.

Enterprise International Ltd. vide final order No. SO/75394/FO/77964 dated-27.11.2017 where the facts are identical. By following the ratio laid down by the Hon'ble Supreme Court and our earlier order, we find no reason to reason to interfere with the impugned order.

3. In the result, all the appeals filed by the Department are dismissed.

(Dictated and pronounced in the open Court)

Sd/-

(C.J. MATHEW)
TECHNICAL MEMBER

Sd/-

(DR. SATISH CHANDRA)
PRESIDENT

k.b/-