IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

EASTERN ZONAL BENCH: KOLKATA

Customs Appeal No. 100/2008

(Arising out of Order-in-Appeal No.KOL/CUS/CKP/481/2007 dated 31.12.2007 passed by the Commissioner of Customs (Appeals),Kolkata)

Commissioner of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. SAIL

Respondent (s)

Appearance:

Shri R.N. Bandopadhyay, Consultant and
Ms. Debi Parbat, Advocate for the Appellant (s)

Sri S.K. Naskar, A.C. (A.R.) for the Respondent (s)

CORAM:

Hon'ble Shri P.K.Choudhary, Member (Judicial)
Shri Bijay Kumar, Hon'ble Member (Technical)

Date of Hearing/Decision:- 04.06.2018

ORDER NO. : F/O 76189/18

Per Shri Bijay Kumar

The present appeal has been filed by the Revenue against Order-in-Appeal No.KOL/CUS/CKP/481/2007 dated 31.12.2007 passed by the

Commissioner of Customs (Appeals),Kolkata in respect of import made by the Respondent under Notification No. 146/94-CUS dated-13 July, 1994. This Notification exempts the goods which are imported for the purpose of export facilities as authorised by the competent authority viz. Sports Authority of India. It is the case of the Department that the Respondent has not fulfilled the condition of the notification to the extent that they have imported the material for Synthetic tracks for making the artificial surfaces. The Ministry of Sports and Welfare Affairs has provided partial support for the said purposes and therefore, it may be deemed that Government has given the facility to import these items under the Notification for the betterment of the sports facility in the SAIL, which is also a Government undertaking. The case of the department is that the conditions are not fulfilled as the said certificate has not been issued by the competent authority which is National sports Authority of India.

2. Heard the parties and perused the case records.

3. Ministry of Youth Affairs, Government of India , vide its letter dated 8th November, 2004 has stated that the import is in pursuance to the provision of support for installation of Synthetic tracks and the Ministry has recommended the same to be imported without payment of Customs Duty under the Notification No.21/2002-CUS dated-1/3/2002. In addition, Indian Hockey Federation has also issued the certificate that the Biju Patnaik Stadium are used for National and International matches.

4. The Ld. Counsel on behalf of the Respondent has relied on the Board’s Circular No. 70/2002-CUS dated-25/10/2002 wherein it has been clarified that the material for Synthetic tracks are artificial and permissible under Notification No. No. 146/94-CUS.

5.. In view of the clarification issued by the Ministry, we are of the opinion that substantial condition for the aforesaid Notification is met with. Therefore, we do not find any merit in the appeal of the Revenue and thus dismiss the same.

(Dictated and Pronounced in the Open Court)

Sd/-	Sd/- 4/6/18
(P.K.Choudhary)	**(Bijay Kumar)**
MEMBER(JUDICIAL)	**MEMBER(TECHNICAL)**

k.b/-

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(P.K.Choudhary)	**(Bijay Kumar)**
MEMBER(JUDICIAL)	**MEMBER(TECHNICAL)**

k.b/-