

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Excise Appeal No.70530 of 2013

(Arising out of Order-in-Appeal No.13/KOL-V/2013 dated 15.02.2013 passed by Commissioner of Central Excise & Service Tax (Appeals-I), Kolkata.)

M/s. Superol Industrial Lubricants

(2, Camac Street, Kolkata-700016.)

...Appellant

VERSUS

Commissioner of Central Excise, Kolkata-V

.....Respondent

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

APPEARANCE

Shri N. Chowdhury, Advocate for the Appellant (s)

Shri S.S.Chattopadhyay, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 75927/2024

DATE OF HEARING : 16.05.2024

DATE OF DECISION : 16.05.2024

Per : R. MURALIDHAR :

The Appellant has cleared its goods to 100% EOU. They have sent two sets of goods to EOU. For one set of goods, the EOU issued CT-3 and Re-warehousing Certificate for having at their end. In the second set no CT-3 was provided by the EOU and the consignment was dispatched to them. The Appellant produced a copy of the receipt issued by the EOU for having received the consignment. The Revenue had issued Show Cause Notice to recover the Excise Duty on this consignment. After due process, the demand was confirmed. Being aggrieved, the Appellant is before the Tribunal.

2. The Ld.Counsel submits that admittedly the goods have been dispatched to EOU, who have acknowledged the receipt of the same. On a specific query from the Bench as to whether CT-3 was issued by the EOU and whether the same is certified towards re-warehousing, we are informed that the same is not available.

3. We hold that the procedure prescribed for clearance to EOU has not been followed. The exemption from Excise Duty payment for clearance to EOU is a conditional one, requiring the Appellant to move the goods only under CT-3.

4. Therefore, we do not see any merit in the present Appeal. Accordingly, we dismiss the same.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)