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

REGIONAL BENCH - COURT NO.2

Customs Appeal No.77132 of 2017

(Arising out of Order-in-Original No.10-Cus/CC/JBN/2017 dated 22.09.2017 passed by Commissioner of Customs (Preventive), Patna.)

M/s. Vijay Enterprises
(Bhawani Mata Road, Khandwa, Madhya Pradesh-450001.)

...Appellant

VERSUS

Commissioner of Customs (Preventive), Patna

.....Respondent

(5th Floor, Central Revenue Building, Bir Chand Patel Marg, Patna-800001.)

APPEARANCE

Ms. Ekta Jhunjhunwala, Advocate for the Appellant (s)
Shri Tariq Suleman, Authorized Representative for the Revenue

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

FINAL ORDER NO. 76205/2024

DATE OF HEARING : 25.06.2024
DATE OF DECISION : 25.06.2024

Per : R. MURALIDHAR :

The Appellant was denied exemption of Additional Duty of Customs (CVD) on import of jute products on the ground that no exemption Notification was available during the period under consideration. The imports were carried out during the period 20.10.2015 to 13.12.2016. After due process, the Adjudicating Authority confirmed the demand.

2. The Ld. Counsel appearing on behalf of the Appellant submits that Notification No.30/2018-CUS (NT) dated 04.04.2018 was issued in terms of Section 28A wherein exemption from Additional Duty of

Customs (CVD) was provided for import of jute products from Nepal during the period 17.07.2015 to 15.12.2016.

3. After hearing both sides and upon perusal of records, we find that during the period under dispute the Appellants got covered by the Notification No.30/2018-CUS (NT) dated 04.04.2018. Therefore, we set aside the impugned order and allow the Appeal with consequential relief, if any, as per law.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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