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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 70909 of 2013

(Arising out of Order-in-Original No. 33/Commissioner/CE/Haldia/Adjn/2013 dated 03.04.2013 passed by the Commissioner of Central Excise, Haldia Commissionerate, 25, Princep Street, 3rd Floor, Kolkata – 700 072)

Commissioner of Central Excise and Service Tax : Appellant
Haldia Commissionerate

VERSUS

M/s. Technofab Manufacturing Limited : Respondent
Panchpara, Andul Road, Radhadasi,
Howrah - 711 313

APPEARANCE:

Shri S.K. Dikshit, Authorized Representative for the Appellant-Revenue

None for the Respondent

CORAM:

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

FINAL ORDER NO. 75190 / 2025

DATE OF HEARING / DECISION: 27.01.2025

ORDER: [PER SHRI ASHOK JINDAL]

The Revenue is in appeal against the impugned order on the ground that the project on which the respondent sought the benefit of the exemption Notification, was not registered with the Customs Department and thus the benefit of the exemption Notification has to be denied.

2. Today, when the matter was called, the Ld. Authorized Representative of the Revenue has produced a letter dated 15.01.2025 addressed to the Office of the Authorized Representative of the Revenue wherein it is stated that the respondent was

registered with the Custom House for import of the said goods. For better appreciation, the said letter is reproduced below: -

भारत सरकार
GOVERNMENT OF INDIA
सीमा शुल्क प्रधान आयुक्त का कार्यालय (पत्तन)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
सीमा शुल्क सदन, 15/1 स्ट्रैण्ड रोड, कोलकाता- 700001
CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001

F. no. CUS/APR/PROJ/151/2024-PIFC-O/O PR COMMR-CUS-PORT-KOLKATA

Date: 15-01-2025

To

1. The Assistant Commissioner (T&R)
O/o the Commissioner of Haldia Central GST & CX Commissionerate
15/1, Strand Road, MS Building, Custom House, Kolkata- 700001

2. Assistant Commissioner
EZB, Kolkata, Bamboo Villa,7
169, AJC Bose Road, Kolkata- 700014

Sir,

Sub: Excise appeal No. 70909/2013 filed by the Commissioner of Central Excise, Haldia commissionerate against M/s. Technofab Manufacturing in respect of O/O no. 33/Commissioner/CE/Haldia/Adjn/2013 dt. 03.04.2013- reg.

Please refer to the letter dated 06.01.2025 vide F. no. GEXCOM/REV/EH/4/2024-REV-O/o COMMR-CGST-HALDIA on the subject as mentioned above, which speaks for itself.

In this regard, it is to state that two nos. of cases registered with Appraising Group 6 of this Port commissionerate during the year of 2007 and both the projects belong to M/s. NTPC Ltd.

Copies of documents in support of registration of project of both cases with Appraising Group 6 (Port Commissionerate), as forwarded by M/s. NTPC Ltd., are being enclosed herewith for your kind information.

Encl.:

1. Copy of the communication containing confirmation of registration issued from this Commissionerate for Customs project registration no. S37C(G)-Proj-13/2007A(6)
2. Copy of the certificate of registration issued by the Central Tax Commissionerate, Barh for Customs project registration no. S37C(G)-Proj-14/2007A(6)

Signed by
Arghya Bhattacharyya
Date: 15-01-2025 19:02:45

Arghya Bhattacharyya
Assistant Commissioner of Customs
Project Import Finalization Cell (Port)
Custom House, Kolkata

Copy to: Appraiser, Appraising Gr. 6 (Port), Custom House, Kolkata

2.1. Considering the fact that the ground taken by the Revenue that the project was not registered with the Custom House fails, in these circumstances, we do not find any merit in the appeal filed by the Revenue.

3. Accordingly, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd