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

REGIONAL BENCH - COURT NO.1

Customs Appeal No.75348 of 2014

(Arising out of Order-in-Appeal No.260-261/CUS(Apprg)/KOL(P)/2013 dated 27.11.2013 passed by Commissioner of Customs (Appeals), Kolkata.)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Custom House, Kolkata-700001.)

...Appellant

VERSUS

M/s. R.K.Impex & Co.

.....Respondent

(16A, Synagogue Street, 2nd Floor, Kolkata-700001.)

APPEARANCE

Shri S.Debnath, Authorized Representative for the Revenue
Adjournment Request for the Respondent (s)

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

FINAL ORDER NO. 75478/2025

DATE OF HEARING : 25.02.2025
DATE OF DECISION : 25.02.2025

Per : ASHOK JINDAL :

The Revenue is in appeal against the impugned order.

2. The facts of the case are that the appellants imported silk fabric and claimed benefit of exemption of CVD (Additional Duty) on the strength of Notification No.30/2004-CE dated 09.07.2004 as amended by Notification No.15/2006-CE dated 01.03.2006 on filing the Bills of Entry dated 29.05.2012 and 23.07.2012 respectively. The adjudicating authority did not allow the benefit of exemption Notification. The said order was challenged before the Ld.Commissioner(Appeals) and the Ld.Commissioner(Appeals) relying on the various decisions of this

Tribunal allowed the benefit of exemption Notification. Against the said order Revenue is before us.

3. Today, when the matter was called, we find that in the case of Soir International vs. Commissioner of Customs [(2023) 10 Centax 327 (S.C.)], the Hon'ble Apex Court has not stayed the order of this Tribunal wherein it has been held that in cases of import pertains prior to 17.07.2015, the importers are entitled for benefit of exemption Notification No.30/2004-CE dated 09.07.2004 for non-payment of CVD.

4. Therefore, following the decision of this Tribunal in the case of Soir International (supra), and the fact is that the imports in this case are prior to 17.07.2015, we allow the benefit of exemption Notification No.30/2004-CE dated 09.07.2004. Consequently, we do not find any merits in the appeal filed by the Revenue. Accordingly, the same is dismissed.

(Dictated and pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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