IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT No. I

APPEAL No. C/209/09

(Arising out of Order-in-Appeal No. 327/2008/MCH/Asstt./VII(D)/2008 dated 24.12.2008 passed by Commissioner of Customs (Appeals), Mumbai)

Punj Lloyd Ltd. **Appellant**

Vs.

Commissioner of Customs (Export), Mumbai **Respondent**

Appearance:

Shri J.H. Motwani, Advocate, with Shri Chirag Shetty, Advocate, for appellant
Ms.P.V. Sekhar, Joint Commissioner (AR), for respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Raju, Member (Technical)

Date of Hearing: 8.3.2018
Date of Decision: 8.3.2018

ORDER No. A/85467/2018

Per: Ms. Archana Wadhwa

After hearing both sides, we find that the issue involved in the present case relates to the availability of exemption Notification No.20/2006-Cus., from payment of SAD.

2. We note that the issue stands decided in the same assessee's case reported as *Punj Lloyd Ltd. vs. CC, New Delhi – 2016 (340) ELT 267 (Tri.-Del.)*, extending the benefit of the said notification to the appellant, by denying the Revenue's

contention that the goods were otherwise exempted from payment of basic as well as additional customs duty in terms of Notification No.54/2003-Cus., by observing that in terms of the said notifications, the duties were required to be paid by debiting the DEPB, which cannot be called as an exemption.

3. Inasmuch as the issue stands decided, we set aside the impugned order, by following the earlier decision of the Tribunal. The appeal is accordingly allowed.

(Pronounced in court)

(Raju)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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