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

APPEAL No. C/9/2010

(Arising out of Order-in-Appeal No. 507(Gr.VII-R/H/I/2009 (JNCH)/EXP-20 dated 30.9.2009 passed by Commissioner of Customs, JNCH, Nhava Sheva)

Punj Lloyd Ltd. **Appellant**

Vs.

Commissioner of Customs (Exp.), Nhava Sheva **Respondent**

Appearance:

Shri Chirag Shetty, Advocate, for appellant
Shri S.R. Nair, E.O. (AR), for respondent

CORAM:

Hon'ble Mr. Ramesh Nair, Member (Judicial)
Hon'ble Mr. Raju, Member (Technical)

Date of Hearing: 12.4.2018
Date of Decision: 12.4.2018

ORDER No. **A/86737/2018**

Per: Raju

This appeal has been filed by M/s. Punj Lloyd Ltd. against the order of Commissioner (Appeals) holding that for the imports under DFCE under Notification Nos. 53/2003-Cus. and 54/2003-Cus. dated 1.4.2003, the special CVD of 4% was not exempted and could not be debited through the scrips issued under DFCE

Schemes. It is further clarified that this special CVD would have to be paid in cash.

2. It is seen that the identical issue in appellant's own case was decided by the Tribunal vide order reported in 2016 (340) ELT 267 (Tri.-Del.) and later vide order No. A/85467/2018 dated 8.3.2018.

3. Relying on the aforesaid decisions, the appeal is allowed.

(Pronounced in court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

tvu