CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 89090 OF 2013

[Arising out of Order-in-Original No: 75/2013/CAC/CC(E)/YG/GR.VII dated 30th May 2013 passed by the Commissioner of Customs (Export), Mumbai.]

Commissioner of Customs (Export)
New Custom House, Ballard Estate, Mumbai - 400001 … ***Appellant***

versus

Hemraj Exports Pvt Ltd
Flat No. 8B, Chand Terraces, Saint Andrew Road
Bandra (W), Mumbai - 400050 ***…Respondent***

APPEARANCE:

Shri Ramesh Kumar, Assistant Commissioner (AR) for the appellant

None for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: A 85821 /2022

DATE OF HEARING: 29/08/2022
DATE OF DECISION: 29/08/2022

PER: CORAM

We have heard Learned Authorised Representative. None represented the respondent.

2. The issue arises from denial of benefit of notification no. 203/1992 dated 19th May 1992 consequent upon simultaneous availment of MODVAT credit by the importer of duties paid on the goods.

3. It is seen from the order no. A/910/14/CSTB/C-I dated 16th June 2014 of the Tribunal disposing off appeal no. C/88250/2013 against order-in-original no. 75/2013/CAC/CC(E)/YG/GR.VI dated 30th May 2013 of Commissioner of Customs (Export), Mumbai, that the appeal of M/s Hemraj Exports Pvt Ltd against the demand consequent upon the same finding has been set aside to allow the appeal. Consequently nothing remains in the appeal of Revenue and the same is now dismissed.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)	**(C J MATHEW)**
Member (Judicial)	***Member (Technical)***

**/as*