

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Customs EH Application No. 85349 of 2023

Customs Appeal No. 86855 of 2015

(Arising out of Order-in-Appeal No. MUM/CUSTOM-AMP-APP-113/15-16 dated 18.06.2015 passed by the Commissioner of Customs (Appeals), Mumbai Zone III)

M/s. Intervet India Pvt. Ltd.

.....Appellant

**Intervet House, 33 Pune Nagar Road
Behind Eden garden, Pune**

Vs.

**Commissioner of Customs (Import), ACC,
Mumbai**

.....Respondent

**Air Cargo Complex, Sahar Andheri East,
Mumbai**

APPEARANCE:

Ms Madhura Khadekar, Advocate for the appellant
Shri Ram Kumar, AC (AR) for the respondent

**CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)**

FINAL ORDER No: A/86371/2023

DATE OF HEARING: 13-09-2023
DATE OF DECISION : 13-09-2023

Per: Coram

This application seeks 'out of turn' disposal of appeal no.
C/86855/2015 against order-in-appeal no. MUM/CUSTOM-AMP-APP-

113/15-16 dated 18th June 2015 of Commissioner of Customs (Appeals), Mumbai Zone III.

2. Learned Counsel for applicant submits that the issue relates to the non-availment of CENVAT Credit as pre-requisite for exemption from 'additional duties of customs' under notification no. 1/2011 dated 1st March 2011 and that the issue stands squarely covered by the decision of the Hon'ble Supreme Court in *SRF Ltd vs. Commissioner of Customs, Chennai* [2015 (318) ELT 607 (SC)].

3. We have heard learned Authorised Representative.

4. Considering the substance of the submission, the application is allowed and, with consent of both sides, we take up the appeal itself for disposal as it lies within the narrow compass of the applicability of the decision of the Hon'ble Supreme Court to the material facts.

5. As the facts needs to be ascertained and to be undertaken by the original authority, we allow the appeal and remand the matter back for fresh determination of compliance with law as judicially settled.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)