CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87827 of 2014

(Arising out of Order-in-Appeal No. 1377(Gr.III)/2013(JNCH)/IMP-1114 dated 19.12.2013 passed by the Commissioner of Customs (Appeals), JNCH, Mumbai-II)

M/s Teijin India Pvt. Ltd. .... **Appellant**
605-607, Lunkad Sky Station,
Viman Nagar, Pune - 411014

Versus

Commissioner of Customs (Import), Nhava Sheva .... **Respondent**
JNCH, Nhava Sheva, Taluka – Uran,
Dist. Raigad, Maharashtra - 400707

Appearance:

Shri V.K. Singh, Consultant for the Appellant

Shri Ram Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85429/2024

Date of Hearing: 12.04.2024
Date of Decision: 12.04.2024

Per: S.K. Mohanty

Heard both sides and perused the records.

2. Eligibility for concessional duty in respect of the subject goods under Sr. No. 289 of Notification No. 12/2012-Cus. dated 17.03.2012 is the subject matter of the present dispute. As per the said notification, the appellant had claimed that the goods imported by it is 'other than Nylon' classified under CTH 5402 1110 and as such the benefit of 5% duty in terms of the said notification should be available to it.

3. On the contrary, Department contended that since the imported goods 'Aramid' were covered by the term 'Nylon or other Polyamides', the benefit of concessional rate of duty of 5% should not be available and the appropriate duty liability should be 7.5%.

4. We find that the learned Commissioner (Appeals) in the impugned order dated 19.12.2013 has also confirmed that Aramid and Nylon are different but has denied the benefit of concessional rate of duty only on the ground that both the category of goods are Ployamides. We find that the exemption notification dated 17.03.2012 has only categorized the product under chapter heading 54.02 under "(i) all goods other than those of Nylon" under Sr. No. 289 , and (ii) "all goods of nylon" under Sr. No. 290. Since the appellant has imported the goods of other than nylon origin, we are of the view that concessional rate of duty provided under Sr. No. 289 of the said notification should be available to it.

5. In view of the above, we do not find any merit in the impugned order insofar as it has held that the concessional rate of duty as per Sr. No. 289 of the Notification dated 17.03.2012 should not be available to the appellant. Therefore, the impugned order is set aside and the appeal to such extent is allowed in favour of the appellant.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha