Commissioner of Customs, Kandla Vs. First Sir Export (P) Ltd.

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SooperKanoon Citation : sooperkanoon.com/24845

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-06-2001

Appellant : Commissioner of Customs, Kandla

Respondent : First Sir Export (P) Ltd.

Judgement :

1. The case of the Revenue in appeal is that part of the goods imported as Zinc Scrap were in fact Zinc Anodes. It is claimed that the Commissioner was wrong in going merely by the purity of the Zinc and in holding that since the purity was less than that prescribed for zinc anodes, the goods were not mis-declared. In appeal, the Revenue claimed that the Commissioner has disregarded the confessional statement of the importers' officers and also the marking of the packages declaring that the goods were zinc anodes.

2. When the application first came up for hearing on 3.5.01, the departmental representative was asked to clarify whether the goods were still under the custody or whether they were cleared. Today, Shri Shaikh shows us a communication from the office of the Appealing Commissioner dated 13.7.01 to the effect that the goods were released on payment of duty as claimed by the importer. In that situation, there is no point in proceeding with the application for stay of operation of the impugned order. The application is, accordingly, dismissed.