

Sharp Leathers Ltd. and anr. Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-31-2001

Reported in : (2002)(79)ECC746

Judge : S T Gowri, G Srinivasan

Appellant : Sharp Leathers Ltd. and anr.

Respondent : Commissioner of Customs

Judgement :

1. Appeals taken up for disposal with the consent of both sides, after waiving deposit.
2. The appeals are against the order of the Commissioner demanding duty from the appellant and imposing a penalty on it on the ground that the benefit of Notification 203/92 was not available to the goods imported by them, for the reason that modvat credit had been availed of in the manufacture of the exported product.
3. The representative of the appellant contends that the appellant had not taken any credit of the duty paid in the manufacture of exported product. He contends that no hearing was granted to the appellant by the Commissioner. Without going into the merits, we note that the show cause notice does not disclose any material based on which it is alleged that modvat credit was taken. We are of the view that the claim made before us to be considered by the Commissioner.

4. The appeals are accordingly allowed and the impugned order set aside. The Commissioner shall consider the evidence that the representative of the appellant undertakes to produce before him within two months from the receipt of this order, and adjudicate on the notices in accordance with law.

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