Euresian Vs. Commissioner of Customs

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SooperKanoon Citation : sooperkanoon.com/25698

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-14-2001

Appellant : Euresian

Respondent : Commissioner of Customs

Judgement :

2. It is the contention of the counsel for the appellant that it did not import the goods at all. The importer was K.A. Malle Pharmaceuticals Ltd. to whom the appellant had transferred the advance licence that it was granted. He contends that the show cause notice had evidently been issued by reference to the import licence and not the bill of entry. He is not able to produce the bill of entry in question since he was not the importer.

3. The letter dated 15.7.1994 of the appellant to K.A. Malle Pharmaceuticals Ltd. prima facie indicates that the advance licence, referred to in the show cause notice, had been transferred by the appellant. The bill of entry under which the goods were imported is dated 19.12.1994. It therefore prima facie appears that the goods in question were not imported by the appellant. We would, however, like the Commissioner to decide this aspect.

4. Accordingly we allow the appeal and set aside the impugned order.

Counsel for the appellant undertakes that he will produce evidence to the Commissioner that the appellant did not import the goods, within two months from the receipt of this order. The Commissioner shall, after considering this material, adjudicate upon the notice in accordance with law.