Commissioner of Customs Vs. Singh Enterprises

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SooperKanoon Citation : sooperkanoon.com/29273

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-07-2002

Reported in : (2003)(158)ELT834Tri(Mum.)bai

Judge : J Balasundaram, J T J.H.

Appellant : Commissioner of Customs

Respondent : Singh Enterprises

Judgement :

1. Jyoti Balasundaram, Member (J) - The Revenue is aggrieved by the order of the Commissioner of Customs (Appeals) who has accepted the licence submitted by the importers/respondents herein for clearance of 'Supranol Green BW' Dyes holding that on the date of issue of licence to the importers, dyes were not in the sensitive list and subsequent inclusion of dyes in , the sensitive list by way of Notification did not affect the validity of the imports.

2. On hearing both sides, we find that this issue already stands settled by the Tribunal decision in the case of Commissioner of Customs v. Carpet House [1996 (88) E.L.T. 436], wherein the duty free clearance was held to be permissible because the restriction in Import Policy as existing on the date of issue of licence was held to be relevant and it was held that subsequent amendment was not to govern the import. The item imported in that case also Supranol Green BW dyes. The Reference Application filed by the Revenue against the Tribunal's order in the Carpet House case was also dismissed by Order Nos.

CI-4497-4498/WZB/1998, dated 4-12-98 [2000 (126) E.L.T. 627 (T)].

3. As the issue is covered in favour of the importers by the decision cited supra, we hold that there is no ground to interfere with the impugned order and accordingly uphold the same and reject the appeal.