Bayer Diagnostics Ltd. Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-21-2002

Judge : S T Gowri, G Srinivasan

Appellant : Bayer Diagnostics Ltd.

Respondent : Commissioner of Customs

Judgement :

1. The appeal has been filed against an order dtd.31.3.1997 passed by the Commissioner of Customs (Appeals), Mumbai confirming the Order-in-Original passed by the Asstt. Collector (Refund) Customs, Mumbai. In the order impugned after going through refund of customs duty claimed by the appellant which was filed by way of lodging single refund claim in respect of several imports under Notification No.198/1-Cus dated 17.9.1977 and to show that the incidence of duty paid have not been passed on to the customers.

2. The appellant is absent in spite of notice being issued. The Ld.

Advocates for the appellants M/s. Crawford Bayley & Co. vide their letter dated 18.11.2002 requested decision on merit.

3. Adjudicating authority held that the imported goods, Chemical Reagent Stripes, could not be called base paper for the manufacture of impregnated filter paper covered under Notification No. 198/17. Further the assessee failed to show that the incidence of duty was not passed on to customers. The refund claim was

rejected. Question of captive consumption was also involved. Appellate authority also confirmed the same. In view of the decision of the Supreme Court in the case of Union of India v. Solar Pesticides 2000 116 ELT 401 the appeal is devoid of merit and hence dismissed.