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**Commissioner of Central Excise Vs. D.C. Polyester Pvt. Ltd.**

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**SooperKanoon Citation : [sooperkanoon.com/33244](http://sooperkanoon.com/33244)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai**

**Decided On : Nov-28-2003**

**Reported in : (2004)(166)ELT472Tri(Mum.)bai**

**Judge : S T C.**

**Appellant : Commissioner of Central Excise**

**Respondent : D.C. Polyester Pvt. Ltd.**

**Judgement :**

1. After hearing both sides and perusal of case records, I find that Board's Circular No. 701/17/2003-CX., dated 12-3-2003 allows refund of unutilised credit of Additional Duties of Excise (Goods of Special Importance) on ex port of the finished goods even if such finished goods are not subject to levy of the said additional duty. As such, the department's appeal has no merit and the same is rejected.

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