V.i.P. Industries Ltd. Vs. Cc

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SooperKanoon Citation : sooperkanoon.com/35340

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-21-2004

Reported in : (2004)(95)ECC153

Judge : J Balasundaram, A M Moheb

Appellant : V.i.P. Industries Ltd.

Respondent : Cc

Judgement :
1. The benefit of project import has been denied to the appellants herein on injection moulding machine imported and cleared by them, on the ground that it was not installed in the appellants' plant at Nashik in respect of which the project was registered under Project Import Regulations, but installed at another plant of the appellants at Nagpur.

2. None appears for the appellants in spite of notice; hence we heard the learned SDR and perused the records.

3. We find that in the case of CC, Mumbai v. NRB Bearing Ltd., 2003 (159) ELT 755, the Tribunal has held that the benefit of project import is specific to unit and location as per the Regulations and since the goods were found installed in a unit other than at the location approved under the contract registered, the benefit was not available.

The ratio of the above order is squarely applicable to the facts of the present case, even though in this case the appellants aver that DGTD permission had been obtained for a new plant at Nagpur. We uphold the impugned order and reject the appeal.