Synthetic Polymers Vs. Commissioner of Customs

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SooperKanoon Citation : sooperkanoon.com/39291

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-08-2005

Judge : S Kang, Vice-

Appellant : Synthetic Polymers

Respondent : Commissioner of Customs

Judgement :
1. When the case was called none appeared on behalf of the appellant in spite of notice. Therefore, the appeal is being taken up in absence of the appellant. Heard Id. JDR.2. The appellant filed these appeals against the common order-in-appeal passed by the Commissioner (Appeals).

3. The brief facts of the case are that the appellant made import of natural rubber at ICD, Tuglakabad and filed Bills of Entry. The goods were confiscated and allowed to be released on payment of redemption fine and personal penalties were also imposed on the ground that in view of DGFT Notification No. 41(RE-2001)/1997-2002, dated 19-12-2001 the import of natural rubber is allowed at port of Kolkata and Vishakhapatnam, 4. The contention of the appellant in the present appeals that the provisions of Section 111(d) of Customs Act cannot be invoked as the import is not unlawful and the notification issued by the DGFT is without jurisdiction. I find that regarding import of natural rubber as per DGFT Notification dated 19-12-2001 the import of natural rubber is permitted only at the port of Calcutta and Vishakhapatnam. This notification was issued under Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 read with the... of Export

and Import Policy 1997-2002. The Tribunal cannot go into the issue whether the notification is without jurisdiction or not. Therefore, in these circumstances as the import of natural rubber is made at other port than Customs port of Kolkata and Vishakhapatnam, therefore, 1 find no infirmity in the impugned order. The appeals are dismissed.