

Engineering Construction Corpn. Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-12-1987

Reported in : (1989)(43)ELT709TriDel

Appellant : Engineering Construction Corpn.

Respondent : Collector of Customs

Judgement :

1. The appellants had a project at Sri Lanka. For their own use, at the project's site, they exported an Ambassador Car on reimport basis. The car was exported through Madras Port on 3-1-1978. The project was completed on 31-5-1979 but the appellants had to remain in Sri Lanka for another period of 18 months for the completion of the work. On 22-12-1980, the appellants handed over their car to their Forwarding Agents. The car was loaded in S.V. Maria Antony Bolton Raj. On 31-12-1980, the ship sailed from Colombo to Tuticorin Port. The ship arrived in Tuticorin Port on 5-1-1981 and Import duty of Rs. 18,746.67 was levied on the ground that the car was re-imported after the stipulated period of three years. When the appellants claimed refund, the Asstt. Collector rejected the same. The Collector of Customs confirmed the findings, on the ground that the authorities had no discretion to extend the time limit prescribed under Section 20 of the Cusloiu Act, 1962. Hence the present appeal.

2. Sh. V. Sridharan, Lt]d. counsel for the appellants fairly conceded that the appeal has no merits inasmuch as Section 20 was mandatory, Sh.

J. Gopinath, SDR stated that no relief could be granted inasmuch as Section 20 proviso stipulated a period of three years for importation of the goods.

3. The proviso to Section 20 specifies that re-importation could be allowed provided, such an importation took place within three years after the exportation of the goods. Since the vehicle in question was said to be re-imported after the period of three years, we hold that the orders of the authorities below is correct and the appeal is hence dismissed.

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