

**Jog Engineering Ltd. Vs. Commissioner of Cus. (import)**

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**SooperKanoon Citation :** [sooperkanoon.com/39902](http://sooperkanoon.com/39902)

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

**Decided On :** Aug-04-2005

**Judge :** J Balasundaram, Vice-, S T S.S.

**Appellant :** Jog Engineering Ltd.

**Respondent :** Commissioner of Cus. (import)

**Judgement :**

1. The benefit of exemption in terms of Notification 23/98-Cus. has been denied to the appellant herein on the Concrete Weigh Batching Plant imported for using in the construction of Mumbai - Pune Express High on the ground that the contract is awarded by Maharashtra State Road Development Corporation Limited (MSRDC) and not by the Public Works Department of the State Government as per the Condition No.74(a)(ii) of the Notification. Hence this appeal by the importer.

2. We have heard both sides. We find that PWD has certified on 2-11-88 that they have awarded the contract for the construction of Mumbai - Pune Express Highway through MSRDC to the appellant herein. Therefore, Condition No. 74 of the Notification stands satisfied in favour of the appellant and the benefit of exemption under the said Notification is to be held to be available to appellant. Accordingly, we set aside the impugned order of the Commissioner, which is holding that the exemption is not available to the appellant, and allow the appeal.