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Maestro Motors Ltd. Vs. C.C.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-17-2005

Reported in : (2006)(105)ECC398

Judge : S Kang, Vice-, S T T.V.

Appellant : Maestro Motors Ltd.

Respondent : C.C.

Judgement :

1. When the case was called none appeared on behalf of the appellants.

The case is listed since 8.6.2005, therefore, are being taken up in the absence of the appellants.

3. In this case the appellants are engaged in the manufacture of automobile cars. The appellants imported 9 sets of components for manufacture of 9 cars in CKD condition and availed the benefit of Notification No. 72/93-Cus. dated 28.2.93. A show cause notice was issued for denial of the benefit of notification. The adjudicating authority in the impugned order held that appellants are not entitled for the benefit of Notification No. 29/83 (sic Notification No.72/93-Cus) and confirmed the duty. The appellants filed appeal and Commissioner (Appeals) dismissed their appeal.

4. The contention of the appellant in the present appeal memorandum is that they are entitled for the benefit of notification No. 72/93-Cus.

dated 28.2.93 was denied and duty was confirmed.

5. We find that this issue is covered by the decision of Hon'ble Supreme Court in appellant's own case reported as M/s. Maestro Motors Ltd. (appellant's own case), reported . The Hon'ble Supreme Court held that the components imported in CKD packs, and not to be considered as components or for parts for the purpose of the Notification No. 72/93-Cus. dated 28.2.93 and the benefit of this notification is not available to the appellants. In view of the above decision of the Hon'ble Supreme Court, we find no infirmity in the impugned order whereby the benefit of Notification No. 72/93-Cus. dated 28.2.93 was denied and duty was confirmed. The appeal is dismissed.

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