

Custom, Excise & Service Tax Tribunal

Jsw Steel Ltd vs Commissioner Of Customs, ... on 19 December, 2017

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNALSOUTH ZONAL BENCH  
CHENNAI

Appeal No.C/187/2011

[Arising out of Order-in-Original No.01/2011 Commr dt.18.02.2011 passed by the Comm

JSW Steel Ltd.  
Versus

Appellant

Commissioner of Customs, Tiruchirapalli

Respondent

Appearance:

None For the Appellant Shri B.Balamurugan, AC (AR) For the Respondent CORAM :

Hon ble Ms.Sulekha Beevi C.S. Member (Judicial) Hon ble Shri Madhu Mohan Damodhar, Member (Technical) Date of hearing / decision :19.12.2017 Per Bench FINAL ORDER No. 43221 / 2017 The brief facts of the case are that the respondents are manufacturers of steel. They imported coal at Nagapattinam Port and filed two Bills of Entries namely 05/2010 dated 13-01-2010 declaring the goods as Jelibah Semi Coking Coal and 20/2010 dated 15.07.2010 and declared the goods as Jelinbah PCI Coal and they claimed exemption from customs duty under Notification No.21/2002-Cus dated 1.3.2002 at Sl.No.68 of the Notification. Under the said notification, coking coal was fully exempted from customs duty. The customs department was of the view that the goods imported were not coking coal. Lab report was called for. Therefore, provisional assessment was resorted to. The Assistant Commissioner finalized the provisional assessment confirming duty liability. In appeal, Commissioner (Appeals) held in favour of the assessee observing that appellants have not misclassified or misdeclared the goods. The department filed appeals as C/19/2012 and C/20/2012, before the CESTAT. The Tribunal vide Final Order No.874-875/2012 dt.25.7.2012 dismissed the appeals filed by the department.

2. Today when this appeal came up for hearing, the Ld.AR Shri B.Balamurugan submitted that this appeal is connected to the appeals already disposed by the Tribunal. The present appeal is only a proceeding emanating from the same import of Jelibah Semi Coking Coal imported vide Bill of Entry No.05/2010 dt.13.1.2010. It is seen that the present appeal relates to show cause notice issued under Section 124 of Customs Act, 1962 proposing confiscation of the imported goods and consequent redemption fine and penalty. Since the Tribunal has held that there is no misdeclaration / misclassification of the imported goods, in the final order referred to hereinabove, the present appeal filed by assessee/ has no relevance and has become infructuous. None appeared for the appellant. The appeal is disposed in above terms.

(Operative part of the order pronounced in open court)

(Madhu Mohan Damodhar)  
Member (Technical)

(SulekhaBeevi C.S)  
Member (Judicial)

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