(1997) 09 SC CK 0081

In the Supreme Court Of India

Case No : Civil Appeal No. 130 of 1986

Dunlop India Ltd., Calcutta APPELLANT

Vs

Collector of Customs, Calcutta RESPONDENT

Date of Decision : 25-09-1997

Acts Referred:

Citation : AIR 1999 SC 1616 : (2003) 89 ECC 470 : (1997) 95 ELT 62 : (2000) 10 SCC 477

Hon'ble Judges : S. C. Agrawal, J;B. N. Kirpal, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. The only question that falls for consideration in this appeal is whether the appellant was entitled to the benefit of concessional duty under Item 72-A of the Customs Tarrif. The said benefit has been denied to the appellant on the view that the contract had not been registered as required by the Project Import (Registration of Contracts) Regulations, 1965 before the clearance of the goods. Actually, it has been found that the goods had already arrived before the application was submitted by the appellant for registration of the goods. The Tribunal in our opinion, has rightly held that the appellant was not entitled to claim the benefit of the concessional duty and said view of the Tribunal is in consonance with the law laid down by this Court in GTC Industries Limited Vs. Collector of Central Excise, New Delhi, wherein it has been laid down that if the project import Contract with buyer is not registered with the Customs authorities prior to clearance of goods, the benefit of the concessional duty cannot be granted. The appeal is, therefore dismissed with costs.

