

2025 (391) E.L.T. 50 (S.C.)

IN THE SUPREME COURT OF INDIA

B.V. Nagarathna and Nongmeikapam Kotiswar Singh, JJ.

COMMISSIONER OF CUSTOMS (IMPORTS), MUMBAI

Versus

IRCON INTERNATIONAL LTD.

Civil Appeal Nos. 6249-6251 of 2019, decided on 24-9-2024

Exemption on import - Rotary piling rig - Post import use condition, violation of - In this case, Revenue had confirmed duty demand and had imposed fine and penalty on assessee by denying exemption availed by assessee under Notification No. 21/2002-Cus. at time of import of Rotary Piling Rig with accessories - Exemption was denied on ground of violation of post import condition of not using said goods at specified site for construction of road mentioned in contract but diverting same at other site for other projects of Rail over bridge - CESTAT, in impugned order had held that denial of exemption *ibid* was not sustainable as notification *ibid* did not stipulate exclusive use of imported equipment in project mentioned in contract - On filing appeal by Revenue - *HELD* : On basis of facts of this case and taking note of status of parties, no interference was required by Apex Court in this case - Civil appeal filed by Revenue was to be dismissed - Section 25 of Customs Act, 1962. *[para 2]*

Appeal dismissed against department

CASE REVIEW

Ircon International Ltd. v. Commissioner — 2019 (366) E.L.T. 1034 (Tribunal) — **Affirmed**

REPRESENTED BY : S/Shri K.M. Nataraj, A.S.G., Ms. Praveena Gautam, Shamik Sanjanwala, Satyalipsu Ray, Ms. Shradha Deshmukh, Anirudh Bhat, Advocates and Gurmeet Singh Makker, AOR, for the Appellant.

Dr. Sandeep Singh, S/Shri Sushil Kumar Sharma, P.K. Sahu, Vikrant Rana, Kushagra Sachdeva, Dr. Nitin Sharma, Ms. Megha Mukerjee, Dhananjay Gupta, Advocates, Pahlad Singh Sharma and Akshay Girish Ringe, AORs, for the Respondent.

[Order]. - We have heard Learned Counsel for the respective parties.

2. Having regard to the facts of the case and taking note of the status of the parties, we are not inclined to interfere in the matter.
3. The Civil Appeals are dismissed.
4. Pending application(s) shall stand disposed of.