

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI  
PRINCIPAL BENCH, COURT NO. 3**

**Customs Appeal No. 51869 of 2025**

[Arising out of Order-IN-Appeal No. CC(A) CUS/D-II/Prev/150/2025-26 dated 26.05.2025 passed by the Commissioner of Customs (Appeals) New Customs House, New Delhi-110037]

**Commissioner of Customs Preventive-  
New Delhi** .....**APPELLANT**

New Custom House, Near IGI Airport,  
New Delhi-110037

Vs.

**M/s Cultraro Autocomp Solutions Pvt  
Ltd** .....**RESPONDENT**

49/4, Mathura Road, Village Prithla  
Palwal, Haryana 121102

**Appearance:**

Shri Anand Narayan Authorised Representative for the Appellant  
Shri N.K. Sharma, Advocate for the Respondent

**CORAM:  
HON'BLE MR. ASHOK JINDAL, MEMBER ( JUDICIAL )**

**FINAL ORDER NO. 50379/2026**

**Date of Hearing :18.03.2026  
Date of Decision:18.03.2026**

**ASHOK JINDAL:**

The Revenue is in appeal against the impugned order.

2. The facts of the case are that the importer/respondent imported certain goods on concessional rate of duty availing benefit of exemption Notification No. 32/1997-C dated 01.04.1997. As per the said notification, the importer is required to fulfillment of condition of re-export of such goods within six months from the date of import in terms of the above said

Notification. There was some information received by the Department that respondent has failed to re-export the goods within six months which were imported availing concessional rate of duty as per above said Notification, therefore, data of last five years were asked from the respondent and verified whether the said imported goods have been re-exported within six months or not? It was revealed that in 11 bills of entry goods were not re-exported within six months, for all the imports made by the respondent during the period 2017-2018 and 2018-19, a show cause notice was issued to the appellant on 12.02.2021 to demand duty from the appellant on the goods imported by them by denying the benefit of Notification No. 32/1997-C dated 01.04.1997.

3. The matter was adjudicated, the adjudicating authority confirmed the demand against the respondent but on appeal, the learned Commissioner (Appeals) dropped the proceedings against the respondent. Aggrieved from the said order, the Revenue is before me.

4. The learned authorized representative for the Department submitted that it is apparent on record that the respondent neither seek any extension of time beyond six months of the import of the said goods and nor exported the said goods within six months in respect of the 11 bills of entry in question, therefore, the learned Commissioner (Appeals) could not have dropped the proceedings against the respondent.

5. On the other hand, the learned counsel appearing on behalf of the respondent and supported the impugned order.

6. Heard the parties and considered the submissions.

7. I find that it is not disputed that the goods imported by the respondent against the bills of entry in question by availing concessional rate of duty under Notification No. 32/1997-C dated 01.04.1997 were not re-exported; in fact all the goods were imported by the appellant during the impugned period have been re-exported. This is a fact on record, although in case of 11 bills of entry goods could not be re-exported within six months nor the respondent sought extension of time. As it is a fact on record that the goods have been re-exported.

8. In that circumstances, show cause notice was required to be issued, within period of limitation i.e. one year whereas, show cause notice has been issued after more than three years which is highly time barred, therefore, I do not find any infirmity with the impugned order, the same is upheld.

9. In result, the appeal filed by the Revenue is dismissed.

**(ASHOK JINDAL)**  
**MEMBER ( JUDICIAL )**

