CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 03

CUSTOMS Appeal No. 11617 of 2015-DB

[Arising Out Of Order-In-Original/Appeal No MUN-CUSTM-000-APP-017-018-15-16 Dated 24.04.2015 Passed By Commissioner Of CUSTOMS-MUNDRA]

Genus Electrotech Ltd **...Appellant**
Survey No. 43, Meghpur Borichi, Galpadar Road,
Taluka-Anjar,
Kutch,
Gujarat

VERSUS

C.C.-Mundra **...Respondent**
Office Of The Principal Commissionerate Of Customs, Port User Buld.
Custom House Mundra, Mundra
Kutch
Gujarat-370421

WITH

CUSTOMS Appeal No. 11618 of 2015-DB

[Arising out of Order-in-Original/Appeal No MUN-CUSTM-000-APP-017-018-15-16 dated 24.04.2015 passed by Commissioner of CUSTOMS-AHMEDABAD]

Genus Electrotech Ltd **...Appellant**
Survey No. 43, Meghpur Borichi,
Galpadar Road, Taluka-Anjar,
Kutch,
Gujarat

VERSUS

C.C.-Ahmedabad **...Respondent**
Custom House,
Near All India Radio Navrangpura,
Ahmedabad,
Gujarat

APPEARANCE:
Shri R. Subramanya, Advocate for the Appellant
Shri Vijay G. Iyenger, Assistant Commissioner (Authorized Representative) for the Respondent

CORAM: **HON'BLE MEMBER (TECHNICAL), RAJU**
HON'BLE MEMBER (JUDICIAL) , SOMESH ARORA

FINAL ORDER NO. A/10498-10499 / 2023

DATE OF HEARING:20.03.2023

DATE OF DECISION:20.03.2023

SOMESH ARORA

When the matter was called, learned Advocate for the appellant brought to our notice that the issue pertains to anti-dumping duty and levy of the same through the final Notification. That their landed cost was higher than the notified reference value in provisional notification issued initially. Accordingly, the B/Es were filed, processed and goods cleared as per tax rates existing on the date of clearance. However, in the final Notification the values were found comparatively lower than the reference value given in the final Notification. Accordingly, the Department raised the present demand. He brought to our notice the earlier decision reported in 2015 (10) TMI 93 CESTAT-New Delhi (LB) in the matter of Sunrise Enterprise Vs. CCE dealing with the same issue. We find that the issue of Larger Bench decision has been confirmed even by the Apex Court and is therefore no more *res integra* and squarely covers the issue in the present case.

2. Confronted with the position, the Learned AR reiterates the findings of the Commissioner in the matter.

3. Accordingly, we find the issue being covered, the appellants are entitled to relief. Appeal is therefore allowed with consequential relief.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PALAK