IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos. C/70041-70046/2018-CU[DB]

(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-852 to 857-17-18 dated 15/09/2017 passed by Commissioner (Appeals), Customs & Central Excise, Noida)

M/s Arshiya Supply Chain Management Pvt. Ltd. **Appellants**

Vs.

Commissioner (Appeals), Customs
& Central Excise, Noida **Respondents**

Appearance:

Absent on Call for Appellant
Shri Shiv Pratap Singh (Dy. Commr.) AR for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 31/01/2019
Date of Decision : 31/01/2019

FINAL ORDER NOs. - **70235-70240/2019**

Per: Archana Wadhwa

Above stated appeals are taken together for decision since the issue involved therein is same and the impugned orders are also same passed in respect of the same appellant.

2. We have heard learned representative of Revenue Shri Shiv Pratap Singh and perused the records. Nobody

appeared for the appellant. We note that the appellant i.e. Arshiya Supply Chain Management Pvt. Ltd. operates a warehousing are Free Trade Warehousing Zone at Khurja. As per the allegations in the show cause notice and as per the impugned order the appellants have helped various importers in evasion of Additional Duty of Customs leviable under Sub-section (5) of Section 3 of Customs Tariff Act, 1975 also called as SAD. The importer subsequently either paid said SAD or in cases where importers did not pay said SAD, the Authorities have confirmed the demands against them. Further the penalties were imposed upon the appellants.

3. On going through the record of the case, we do not find any reason to interfere in the impugned order inasmuch as this Tribunal has already held in the case of LLOYD Electric & Engineering Ltd. vs. Commissioner of Customs, Central Excise & Service Tax, Noida-II reported at 2018 (361) E.L.T. 1043 (Tri.-All.) that the present appellants were helping the importers in evasion of said SAD by allowing them to warehouse goods in their warehouse and subsequently allowing clearances of the same without payment of said SAD. We, therefore, do not

find any reason to interfere in the impugned order, vide which penalties stand imposed upon the appellant.

4. Accordingly, we uphold the impugned order and reject all the appeals.

(Dictated & Pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

Lks