IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. I

APPEAL No.C/70148,70149,70150,70151/2018-CU[DB]

Sr.No.	APPEAL No.	APPELLANT	RESPONDENT	IMPUGNED ORDER No. & Date
1.	C/70148/2018-CU[DB]	Commissioner, Customs, Noida	M/s CMR Nikkei India Pvt. Ltd.	O-I-A No. NOI-CUSTM-000-APP-1174-1195-2017-18 dated 29.09.2017 passed by Commissioner (Appeals), Central Tax, Noida
2.	C/70149/2018-CU[DB]	Commissioner, Customs, Noida	M/s Sanjivani Non-Ferrous Trading Pvt. Ltd.	O-I-A No. NOI-CUSTM-000-APP-1032 to 1164-17-18 dated 29.09.2017 passed by Commissioner (Appeals), Central Tax, Noida
3.	C/70150/2018-CU[DB]	Commissioner, Customs, Noida	M/s Sanjivani Non-Ferrous Trading Pvt. Ltd.	O-I-A No. NOI-CUSTM-000-APP-1165 to 1173-17-18 dated : 29.09.2017 passed by Commissioner (Appeals), Central Tax, Noida
4.	C/70151/2018-CU[DB]	Commissioner, Customs, Noida	M/s Century Metal Recycling Pvt. Ltd.	O-I-A No. NOI-CUSTM-000-APP-886 to 1031-17-18 dated 29.09.2017 passed by Commissioner (Appeals), Central Tax, Noida

<u>Appearance:</u>

Shri Sandeep Kumar Singh, Deputy Commissioner (AR), for Appellant
Shri Stuti Saggi, (Adv.), for Respondent

CORAM:

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

Date of Hearing/ Decision : 30/01/2019

FINAL ORDER NO.**70214-70217 / 2019**

Per: Archana Wadhwa

In all these appeals filed by the Revenue a common issue of the correct assessable value of the imported Aluminum scrap is involved. As such all the appeals are being disposed of by a common order.

2. On going through the impugned order, it is seen that Commissioner (Appeals), while granting benefit to the respondents and setting aside the impugned orders of enhancement of assessable value of Aluminum scrap has relied upon earlier order of the Tribunal in the case of one of the importers i.e. M/s Sanjivani Non Ferrous Trading Pvt. Ltd. vide Final Order No.C/A/70132-70137/2017-CU[DB] dated 17.01.2017. The Revenue's ground in the appeal memo is that the said order of the Tribunal has not been accepted by them and appeal there against stands filed before the Hon'ble Supreme Court. However, we find that the appeal filed before the Hon'ble Supreme Court by the Revenue stands rejected vide their order dated 10.12.2018, thus confirming the order of the Tribunal. In these circumstances

the appeals filed by the Revenue are required to be rejected. We order accordingly.

(Pronounced & Dictated in Court)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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