IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I
STAY APPLICATION No.C/STAY/70092/2018
In APPEAL No.C/70153/2018-CU[DB]

(Arising out of Order-in-Appeal No.NOI/CUSTM/000/APP/1337 to 1347/17-18 dated 26/10/2017 passed by Commissioner (Appeals), Central Goods & Service Tax, Noida)

Commissioner, Customs, Noida **…Appellants**

Vs.

M/s VSM Impex Pvt. Ltd. **…Respondent**

Appearance:

Shri Mohd Altaf, Assistant Commissioner (AR), for Appellant
Absent for Respondent

CORAM:

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

Date of Hearing/ Decision : 08/01/2019

FINAL ORDER NO.**70027 / 2019**

Per: Anil G. Shakkarwar,

Heard on Stay Application. Revenue has sought stay of operation of impugned Order-In-Appeal passed by learned Commissioner (Appeals).

2. Since the issue involved in the present appeal is settled by ruling by Hon'ble Supreme Court, we take up the matter for final disposal. We have carefully gone through the record of the case and impugned order. We note that in respect of Bill of Entry No.2694514 dated 02.08.2017. Original Authority has enhanced the assessable value from

Rs.5,98,536/- to Rs.16,85,004/- under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. On the basis of NIDB date without rejecting transaction value declared under the said Bill of Entry and without establishing that the value declared is not the true value of transaction. The learned Commissioner (Appeals) has set aside the said enhancement. We find that the impugned Order-In-Appeal is in accordance with ruling by Hon'ble Supreme Court in the case of Commissioner of Central Excise & Service Tax, Noida V/s M/s Sanjivani Non-Ferrous Trading Pvt. Ltd. in Civil Appeal Nos. 18300-18305 of 2017. Through the said order, Hon'ble Supreme Court have affirmed the Final Order passed by this Tribunal, in the case of M/s Sanjivani Non-Ferrous Trading Pvt. Ltd. V/s C.C.E. & S.T., Noida reported at 2017 (7) GSTL 82 (Tri.-All.).

3. We, therefore, dismiss the appeal filed by Revenue.

4. Stay Application is dismissed as infructuous.

(Pronounced & Dictated in Court)

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

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