CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Customs Stay Application No.70260 of 2019

In

Customs Appeal No.70417 of 2019

(Arising out of Order-in-Appeal No.NOI-CUSTM-000-APP-1872 to 1906-18-19 dated 07/01/2019 passed by Commissioner (Appeals), Central Goods & Service Tax, Noida)

Commissioner of Customs, Noida .....**Appellant**

(Concor Complex P.O. Container Depot,

Tilpata, Greater Noida, District Gautam Budh Nagar)

VERSUS

M/s Hanuman Prasad & Sons ....**Respondent**

(455 Kheda Kalan, New Delhi)

APPEARANCE:

Shri Anupam Kumar Tiwari, Authorized Representative
Shri R.K. Hasija, Advocate for Appellant

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO. 70342/2019

FINAL ORDER NO. 71908 / 2019

DATE OF HEARING: 12 September, 2019
DATE OF DECISION: 12 September, 2019

ARCHANA WADHWA

Being aggrieved with the impugned order passed by the Commissioner (Appeals) vide which he set aside the enhancement of the value of imported polyester knitted fabrics Revenue has filed the present appeal.

2. The only grievance of the Revenue is that the importer has accepted the enhanced price of the goods and as such it was not open to them to challenge the enhancement by way of filing the appeals.

3. We find that the issue is no more *res integra* and stands settled by various decisions of the Tribunal. In the case of **Commissioner of Customs, Delhi vs. Maruti Fabric Impex-2016 (343) E.L.T. 963 (Tri. Del.)** it was observed that acceptance of enhanced value by the assessee does not curtail his right to file an appeal against such assessment on enhanced value. As such, we find no reason interfere in the impugned order and accordingly reject the Revenue's appeals.

4. Stay application also gets disposed of.

(Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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