

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH – COURT NO.I

Customs Stay Application No. 70315 of 2019

(On behalf of the Appellant)

In

Customs Appeal No.70538 of 2019

(Arising out of Order-in-Appeal No.NOI-CUSTM-000-APP-986 to 1030-18-19 dated 31/08/2018 passed by Commissioner (Appeals), Customs & Central Taxes, Noida)

Commissioner of Customs, Noida

.....Appellant

(Concor Complex, P.O. Container Depot, Tilpata,
Greater Noida, Gautam Budh Nagar)

VERSUS

M/s Century Metal Recycling Ltd.

.....Respondent

(Tatarpur Bhagola Road, Village Tatarpur,
Post AsAwati, Distt. Palwal-121102, Haryana)

APPEARANCE:

Shri Anupam Kumar Tiwari, Authorized Representative for Appellant
Ms. Stuti Saggi, Advocate for Respondent

CORAM :

Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO. 70019 / 2020

FINAL ORDER NO.70059 / 2020

DATE OF HEARING: 27 November, 2019

DATE OF DECISION: 27 November, 2019

ARCHANA WADHWA

After rejecting the stay petition filed by the Revenue, we proceed to decide the appeal itself inasmuch as the issue stands covered by the precedent decisions of the Tribunal which stands upheld by the Hon'ble Supreme Court. We also note that there

are 45 Bills of Entry and Revenue was required to file 45 appeals whereas only one appeal stands filed by them.

2. The issue relates to valuation of imported aluminum scrap, which was enhanced by the Customs Authority on the basis of NIDB data. We find that the Tribunal in the case of Sanjivani Non-ferrous Trading Pvt. Ltd. vide its Final Order No.70132-70137/2017 dated 17 January, 2017 has set aside such enhancement of the value of the imported scrap. In fact the present respondent M/s Century Metal was also one of the appellant in the said final order. It is further noted that the said final order was upheld by Hon'ble Supreme Court vide their order dated 10 December, 2018. As such, we find no reason to interfere in the impugned orders of Commissioner (Appeals). Accordingly, Revenue's appeal is rejected. Stay petition also gets disposed of.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Nihal