CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Customs Appeal No.70523 of 2019

(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-237 to 252-18-19 dated 20/08/2018 passed by Commissioner (Appeals) Customs & Central Tax, Noida)

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

(Concor Complex P.O. Container Depot,

Tilpata, Greater Noida)

VERSUS

M/s VSM Impex (P) Ltd. **....Respondent**

(2944/3, Shyam Chambers, 4^{th} Floor,

Chunamandi Paharganj, Delhi)

APPEARANCE:

Shri B. K. Jain, Authorised Representative for the Appellant
Absent on Call for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. - 70137 / 2020

Date of Hearing : 04 February, 2020
Date of Decision : 04 February, 2020

PER: ARCHANA WADHWA

Being aggrieved with the order passed by Commissioner (Appeals) Revenue has filed the present appeal. Nobody appeared for the respondent. Accordingly, we have gone through the impugned order and have heard learned A.R. appearing for the Revenue.

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 imported consignment original Authority has enhanced the assessable value under Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, on the basis of NIDB data without rejecting transaction value declared under the said Bills 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) G.S.T.L. 82 (Tri.-All.).

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

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Lks