

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

REGIONAL BENCH – COURT NO.I

Customs Stay Application No.70023 of 2020

(on behalf of Appellant)

In

Customs Appeal No.70028 of 2020

(Arising out of Order-in-Appeal No.NOI-CUSTM-000-APP-1641 to 1768-18-19 dated 11/12/2018 passed by Commissioner (Appeals), Central Goods & Service Tax, Noida)

Commissioner of Customs, Noida

.....Appellant

(Concor Complex P.O. Container Depot,
Tilpata, Greater Noida, Gautam Buddh 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
Absent

CORAM :

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

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

MISCELLANEOUS ORDER NO.70059/2020

FINAL ORDER NO.70159/2020

DATE OF HEARING : 05 February, 2020

DATE OF DECISION : 05 February, 2020

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)

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