FAX : 0532-2400149 REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 12/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/70159-70162/2018-CU[DB] dated 05/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the **Customs Act, 1962.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/70675/2017	**Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida** C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
2	C/70676/2017	**Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida** C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
3	C/70677/2017	**Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida** C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
4	C/70678/2017	**Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida** C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
		Name and Address of Respondent
5		Century Metal Recycling Pvt Ltd Tatarpur Bhagola Road,village-tatarpur,post-asawati,, PALWAL ,HARYANA121102
6		Sanjivani Non Ferrous Trading Pvt Ltd Cmr Compound, Village-tatarpur,p.o.-asawati,, PALWAL ,HARYANA

7 Sanjivani Non Ferrous Trading
Pvt Ltd
Cmr Compound, Village-
tatarpur,p.o.-asawati,,
PALWAL
,HARYANA

8 Cmr Nikkei India Pvt Ltd
Plot No.65,sector-15,phase-
ii,industrial Growth Cenre
Bawal,,
REWARI
,HARYANA

Other Appellants and Respondents as per Annexure

Copy To

9 Bar Association, CESTAT, Allahabad

10 Director Publications, Customs, Excise, I.P. Estate, Delhi

11 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

12 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

13 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

14 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

15 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

16 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

17 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

18 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

19 C.D.R. 20 Office Copy 21 Second Folder Copy 22 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. C/70675/2017-CU[DB]
COD Application Nos. C/COD/70327-70329/2017 in
APPEAL Nos. C/70676-70678/2017-CU[DB]

(Arising out of Order-in-Appeal Nos. NOI-CUSTM-000-APP-0479 to 0508-17-18 (in Appeal No. C/70675/2017), Order-in-Appeal Nos. NOI-CUSTM-000-APP-0221 to 0452-17-18 (in Appeal No. C/70676/2011), Order-in-Appeal Nos. NOI-CUSTM-000-APP-0064 to 0113-17-18 (in Appeal No. C/70677/2017), Order-in-Appeal Nos. NOI-CUSTM-000-APP-0122 to 0212-17-18 (in Appeal No. C/70678/2017) dated 31/05/2017 passed by Commissioner of Central Excise & Customs (Appeals-II), Noida)

Pr. Commissioner of Customs, Noida Customs Commissionerate, Greater Noida Appellant(s)

Vs.

M/s CMR Nikkei India Pvt. Ltd. (in Appeal No. C/70675/2017),

M/s Century Metal Recycling Pvt. Ltd. (in Appeal No. C/70676/2017),

M/s Sanjivani Non-Ferrous Trading Pvt. Ltd.

(in Appeal Nos. C/70677-70678/2017) **Respondent(s)**

Appearance:

Shri Mohd Altaf (Asstt. Commr.) AR &
Shri Pawan Kumar Singh (Supdt.) AR for Appellant(s)
Ms. Stuti Saggi (Advocate) for Respondent(s)

CORAM:

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

Date of Hearing : 05/01/2018
Date of Decision : 05/01/2018

FINAL ORDER NOs.-70159-70162/2018

Per: Archana Wadhwa

All the four appeals filed by the Revenue are being disposed of by a common order as the issue in all four of them is identical.

2. The issue relates to the valuation of the imported Aluminium scrap, which was enhanced by the Original Adjudicating Authority based upon a Circular issued by the Directorate General of Valuation (hereinafter referred as DGOV).

3. On appeal Commissioner (Appeals) held that such DGOV cannot be held to be a legal evidence for enhancement of the value in the absence of any other evidence to reflect upon the under valuation of the imported goods. For the above purpose he relied upon various precedent decisions of the Tribunal.

4. Revenue is in appeal on the ground that the precedent decisions of the Tribunal has not been accepted by the Revenue and an appeal stands filed there against before the Hon'ble Supreme Court. However, learned AR for the Revenue has not been able to show us the fate of the appeal filed before the Hon'ble Supreme Court or any other decision reflecting upon the fact that the ratio of law declared by the Tribunal relied upon by the Appellate Authority stand set aside or stayed by any higher appellate forum.

On the other hand we find that identical issue was discussed in detail in the appeal filed by the same importer-respondents and vide Final Order No. 70132-70137/2017 dated 17.01.2017, the Revenue's stand on the assessable value of the imported items was not accepted.

5. In view of the above we find no reasons to interfere in the impugned orders of Commissioner (Appeals). Accordingly, all the appeals filed by the Revenue are rejected. CO also stand disposed of.

(Dictated and pronounced in Court)

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

Sd/-
(Archana Wadhawa)
Member (Judicial)

प्रमाणित प्रति/Certified True Copy
13/02/18

Ankit