

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Appeal(s) Involved:

C/427/2000-DB

[Arising out of Order-in-Appeal No. 19/2000 dated
03/04/2000 passed by the Commissioner of Customs and
Central Excise, Bangalore]

**Hindustan Petroleum Corporation
Limited**

LPG Import Facility Terminal,
Bala Village, Via Katipalla
Mangalore – 574 149

Appellant(s)

Versus

**Commissioner of Customs
Mangalore**

New Customs House
Panambur
Mangalore – 575 010
Karnataka

Respondent(s)

Appearance:

Mr. Syed Peeran, Advocate
Mr. Madhup Sharan,
Assistant Commissioner (AR)

For the Appellant

For the Respondent

Date of Hearing: 04/12/2018

Date of Decision: 04/12/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 21844 / 2018

Per : P. ANJANI KUMAR

Heard both the parties and perused the records of the case.

2. The brief issue involved in the case is as to which quantity of imported LPG should be taken into consideration for assessment purposes whether the

quantity as per the Ullage survey report or shore tank receipt. The learned counsel for the appellant has submitted that the issue is no longer *res integra* and Hon'ble Supreme Court of India in the case of **MRPL Vs. CC, Mangalore – 2015 (323) E.L.T. 433 (SC)** has settled the issue in favour of the assessee. The Hon'ble Supreme Court has concluded categorically that assessment is to be made on the basis of quantity of crude oil actually received in the shore tanks in the port of arrival in India. The Ld counsel has also submitted that this Bench of Tribunal in the following cases has followed the decision of the Supreme Court and has decided the issue in favour of the assessee.

a. *BPCL Vs. CC, Cochin – 2018-TIOL-1739-CESTAT-BANG.*

b. *CC, Cochin Vs. BPCL – 2018-TIOL-1130-CESTAT-BANG.*

3. On the other hand the learned DR reiterated the findings of Order-in-Original and Order-in-Appeal.

4. Having gone through the records of the case and having perused the case-law cited, we find that the issue is in brief compass and is squarely settled by the Hon'ble Supreme Court in the case of **MRPL** supra. Therefore, we do not find any merit in the Department's contention and in the result the appeal is allowed.

(Order was pronounced and dictated
in Open Court on **04/12/2018**)

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(S.S GARG)
JUDICIAL MEMBER

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