

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 2395 of 2006

(Arising out of Order-in-Original No. 7&8/Commr/MRT-II/2005 dated 08.07.2005 passed by the Commissioner of Customs & Central Excise, Meerut-II)

DATE OF HEARING : 08.03.2017

DATE OF DECISION : 08.03.2017

CCE, Meerut-II

....

Appellant

(Rep. by Sh. H.C. Saini, DR)

VERSUS

M/s Aquamal Water Solutions Ltd....

Respondents

(Rep by Sh. B.L. Narsimhan, Adv.)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. ASHOK K. ARYA, MEMBER (TECHNICAL)**

FINAL ORDER NO. 52280/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the Department against the impugned order-in-original no. 7-8/Commr/MRT-II/2005 dated 08.07.2012 passed by the Commissioner of Customs & Central Excise, Meerut-II, vide which the demand of 49,19,113/-, pertaining to the valuation of the goods sold by the assessee-Respondents to the subsidiary company as well as to the individual, was dropped. Being aggrieved, the Department has filed the present appeal. But the fact

remains that, the subject impugned order was challenged by the assessee before this Tribunal in Excise Appeal No. 3921 of 2005 and the Tribunal vide Final Order No. 787 of 2011 dated 16.08.2011 had remanded the matter to the Commissioner by following the ratio laid down by the Supreme Court in 2006 (193) ELT A197(SC) with a direction that the valuation of the goods (Water Filter) be adopted at the price which was sold by the assessee-Respondents to the independent (unrelated) buyers.

2. By following the direction of the Tribunal, the Commissioner had passed an order on 31.12.2013 whereby the demand of Rs. 49,19,113/- was reduced to Rs. 4,29,903/-. That order has now attained finality as none of the parties has filed any further appeal against the same.

3. In view of the above, the appeal filed by the Department has become infructuous due to the subsequent order passed by the Tribunal (supra).

4. In the result, the appeal filed by the Department is dismissed.

(Dictated & pronounced in the open court)

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT