IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 17.2.2017

Appeal No. C/51203-51286/2016-(DB)

(Arising out of Order-in-Appeal No. CC(A) Cus/D-I/Import/13-96/2016 dated 28.1.2016 passed by the Commissioner (Appeals), New Delhi)

M/s Sony India Pvt. Ltd. Appellant

Vs.

CC, New Delhi Respondent

Appearance

Shri S. Vasudevan, Advocate - for the appellant

Shri Amresh Jain, D.R. - for the respondent

CORAM: **Hon'ble Mr. S.K. Mohanty, Member (Judicial)**
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. 54887-54970/2017

Per S.K. Mohanty:

Feeling aggrieved with the impugned order dated 28.1.2016 passed by the Commissioner of Customs (Appeals), New Delhi, the appellants have preferred these appeals before the Tribunal.

2. Ld. Advocate appearing for the appellant, at the outset, submits that the Bills of Entry referred to in the impugned order have been repeated inasmuch as the same were already considered by the Commissioner (Appeals) vide Order-in-Appeal No.

CC(A)Cus/D-I/IMP/180 – 263/2016 dated 25.4.2016. It is his submission that against the order dated 25.4.2016, the appeal filed by the appellants was disposed of by the Tribunal in favour of the appellant vide Final Order No. C/A/55614-55695/2016-CU(DB) dated 28.11.2016. Thus, he submits that since 82 nos. of Bills of Entries, which have already been considered earlier in the concluded proceedings, the same can be considered in the present impugned order, being repetitive in nature. With regard to other two Bills of Entries, being Nos. 8368501 dated 20.2.2015 and 8502071 dated 5.3.2015, the ld. Advocate submits that in an identical set of facts, this Tribunal vide order dated 28.11.2016 has allowed the appeal of the appellant by relying on the judgement of Hon'ble Supreme Court in the case of ***SRF India Ltd. Vs CCE*** – 2015 (318) ELT 607 (SC).

3. On the other hand, ld. DR appearing for the Revenue reiterates the findings recorded in the impugned order.

4. Heard both sides and perused the record.

5. On perusal of the Order-in-Appeal dated 25.4.2016 and the impugned order dated 28.1.2016, we find that 82 numbers of Bills of Entries were considered in both the orders. Hence, those 82 numbers of Bills of Entries considered in the present impugned order is a case of repetition. In view of the fact that the appeals filed

against those Bill of Entries have already been considered by the Tribunal and the appeal filed by the self same appellant has been allowed by setting aside the impugned order dated 25.4.2016, we are of the view that the impugned order dated 28.1.2016 in this case can also be set aside. Accordingly, in respect of 82 numbers of bills of entries, we set aside the impugned order and allow the appeal of the appellant in line with the findings recorded in the order dated 28.11.2016 of this Tribunal. With regard to Bills of Entries Nos. 8368501 dated 20.2.2015 and 8502071 dated 5.3.2015, we find that the issue is also no more res integra in view of the Final Order No. C/A/55614-55695/2016-CU(DB) dated 28.11.2016 of the Tribunal. Therefore, we do not find any merits in the impugned order and allow all the appeals filed by the appellant with consequential relief , if any, as per law.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

(S.K. Mohanty)
,Member (Judicial)

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