IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I

Excise Appeal No. 5277 of 2004

[Arising out of Order-in-Original No. 85-87/2003 dated 30.09.2003 passed by the Commissioner of Customs, Central Excise Raipur]

Commissioner of Central Excise Raipur — **Appellant**

Vs.

Steel Authority of India — **Respondent**

Appearance:

Shri M R Sharma, DR for the Appellants
Shri Dhruv Matta, Advocate for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B Ravichandran, Member (Technical)

Date of Hearing/ Decision: 1.1.2018

FINAL ORDER NO. 50086 /2018

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Original No. 85-87/2003 dated 30.09.2003. The disputed period is from March, 1994 to September 1996.

2. Brief facts of the case are that the respondent-assessee is a Public Sector Undertaking engaged in the manufacture of iron and

steel products. The department is of the view that value of P-41 Packing charges which the respondent had been collecting from its customers, is to be added to the assessable value of the goods under section 4 of the Central Excise Act, 1944 read with the Central Excise (Valuation) Rules, 1975. But the Commissioner in its impugned order has dropped the demand. Being aggrieved, the department has filed the present appeal.

3. Heard Shri M R Sharma and Shri Dhruv Matta, learned representatives of the parties.

4. After hearing both the parties and on perusal of material available on record, it appears that issue has already been decided by Hon'ble Supreme Court in assessee's own case as ***Commissioner vs. SAIL [2005 (183) ELT A 120 (SC)]*** wherein it was observed that –

> *"Having regard to the facts of the case we see no reason to interfere with the decision of the Tribunal. The appeals are accordingly, dismissed."*
>
> *The Appellate Tribunal in its impugned order relying on its decision in the case of TISCO [1999 (108) E.L.T. 179] had held that cost of wire ropes used for tying steel plates etc., would not be includible in the assessable value of steel plates as this packing was done only in respect of goods which were transported through Railways under the Rules and Regulations made by Railway authorities and that such packing was not required for transportation under any other mode.*

5. In view of the aforesaid decision, we do not find any justification to interfere in the impugned order. Impugned order is sustained.

6. In the result, appeal filed by the department is dismissed.

(Dictated and pronounced in the open Court)

(B Ravichandran)	**(Justice (Dr.) Satish Chandra)**
Member (Technical)	**President**

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