

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court - I

<u>Application No.</u>	<u>Appeal No.</u>	<u>Appellant</u>	<u>Respondent</u>	<u>Impugned Order</u>
C/MISC/30669/ 2018	C/546/2009	CCCE & ST, Hyderabad - II	The Forward Surgical Co. Ltd	OIA: 39/2009 (H-II) Cus dt.28.7.2009 passed by CCCE & ST (Appeals- II), Hyderabad
---	C/614/2009		Vishal Surgical Equipments Co. Ltd	OIA: 49 to 56/2009 (H- II) Cus dt.13.8.2009 passed by CCCE & ST (Appeals-II), Hyderabad
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Appearance

Shri C. Mallikarjun Reddy, Superintendent/AR for the Appellant.

Shri T. Jagapathi Rao, Advocate for the Respondent.

Coram:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)

HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 13.11.2018

Date of Decision: 13.11.2018

FINAL ORDER No. A/31508-31510/2018

[Order per: M.V.Ravindran.]

1. This miscellaneous application is filed by the revenue for taking up Appeal No.C/546/2009 along with Appeal No.C/614/2009 and C/616/2009 on the ground that all the three appeals raise a common issue. On perusal of the records, we find it so. Accordingly, allow the miscellaneous applications filed by the revenue and take up the appeals C/546,614,616/2009 together for disposal by a common order.

2. Both sides submit that the issue involved in this case is regarding benefit of exemption notification No. 21/2002-CUS vide entry no. 362, condition no. 77 for the medical equipments imported by the appellant. It is seen that respondent had filed 8 bills of entry which were assessed by denying benefit of notification and subsequently on an appeal first appellate

authority had allowed the benefit and six appeals filed by the revenue on the same issue were decided by Bench in the case of Vishal Surgical Equipments Company Ltd by Final Order No. 20219-20224/2014. The Tribunal upheld the orders of the first appellate authority and held that the revenue's appeals are to be rejected. We find that on all these three appeals, the issue is the same. In view of the fact that similar issue is already decided by the Bench, we do not find any reason to deviate from such a view, accordingly, the impugned orders in these appeals are upheld and appeals are rejected.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)
Veda

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)