

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

Division Bench  
Court - I

APPLICATION No. E/STAY/26129/2013

IN

APPEAL No. E/25838/2013

*(Arising out of **Order-in-Appeal** No. 228/2012 (H-IV) CE, dated 15.11.2012  
passed by Commissioner (Appeals-II), CE&ST, Hyderabad)*

CCCE&ST, Hyderabad-IV

.. APPELLANT

Vs

Ace Tyres Limited

.. RESPONDENT

**Appearance**

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

Shri G. Prahlad, Advocate for the Respondent.

**Coram:**

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 18.12.2018

Date of Decision: 18.12.2018

FINAL ORDER No. A/31610/2018

[Order per: Mr. M.V. Ravindran)

1. This application is filed by Revenue for staying of the operation of the impugned order.

2. After hearing both sides on the matter for some time during stay petition, we find that the appeal itself can be disposed of at this juncture as it lies in narrow compass. Accordingly, we take up the appeal for disposal with consent.

3. On perusal of the records, we find that the respondent herein had made an application/request for provisional assessment of the clearances of the finished goods during the period 2012-13. The said provisional assessment was sought on the ground that the provisions of Rule 10A of Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 needs to be considered before arriving at the correct valuation of the stocks. The Dy. Commissioner of Customs & Central Excise, Hyderabad-L Division rejected the said application for provisional assessment. Aggrieved by this order, an appeal was preferred before the first appellate authority, who, after following due process of law, allowed the appeal and directed the lower authorities to provisionally assess the valuation of the goods cleared by the appellant. We find that the impugned order is contested by the Revenue only on the ground that the provisions of Rule 10A for the valuation of the goods in respect of job work applies and that the application which was made, was without any bond or bank guarantee as required under the provisions of Rule of Central Excise Rules, 2002. Ld. Counsel makes a responsible statement that appropriate bond has now been executed and the goods are cleared under the provisional assessment. Taking the responsible statement of Ld. Counsel on record

that following provisions have been executed a bond for provisional assessment, nothing survives in this appeal and the appeal stands rejected.

(Dictated and Pronounced in open Court on 18.12.2018)

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

**(M.V. RAVINDRAN)  
MEMBER (JUDICIAL)**

vrg