

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

Division Bench

Court - I

**Appeal No. E/2772/2011**

(Arising out of Order-in-Appeal No. 20/2011 (V-I) CE dated 06.06.2011 passed by  
CCCE & ST (Appeals), Visakhapatnam)

**Rashtriya Ispat Nigam Ltd**

..... **Appellant(s)**

**Vs.**

**CCCE & ST, Visakhapatnam - I**

..... **Respondent(s)**

**Appearance**

Shri G. Prahlad, Advocate for the Appellant.

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

**Coram:**

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

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

**Date of Hearing: 02.01.2019**

**Date of Decision: 02.01.2019**

**FINAL ORDER No. A/30016/2019**

**[Order per: M.V.Ravindran.]**

1. This appeal is directed against Order-in-Appeal No. 20/2011 (V-I) CE dated 06.06.2011.
2. Heard both sides and perused the records.
3. The issue that falls for consideration in this case is whether the appellant herein had resorted to valuation of the beams, channels and angles captively consumed for producing manufacturing facility or otherwise. Appellant had during the period January, 2009 to September, 2009 captively consumed beams, channels and angles, discharged duty liability arriving at assessable value as per Rule 8 of Central Excise Valuation Rules, 2000 while department's claim is that valuation needs to be done as per Rule 4 of

Central Excise Valuation Rules, as due to factory gate sale the value of the goods captively consumed is ascertainable.

4. The adjudicating authority confirmed the demands raised along with interest and imposed penalties. On an appeal, the first appellate authority has held demand of duty and interest but set aside the penalty. Revenue is not in appeal against the said Order-in-Appeal.

5. We find that identical issue of the very same appellant for the earlier period was in appeal before the Bench in appeal E/2356, 2441/2018 and by Final Order No. A/31322-31323/2018 dated 04.10.2018, the Bench held that valuation of captively consumed goods need to be done on the basis of Rule 4 of the Central Excise Valuation Rules, 2000. We do not find any reason to deviate from the view already taken. Accordingly, the impugned order is upheld and appeal stands rejected.

(Dictated and pronounced in the open Court)

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

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