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

Division Bench
Court – I

Customs Appeal No. 2770 of 2012

(Arising out of OIO No.38/2012 dated 20.01.2012 passed by Commissioner of Customs (Appeals), Visakhapatnam)

Essel Mining & Industries Ltd
Industry House, 18th Floor,
Camac Street, Kolkata – 700 017 **......Appellant**

VERSUS

Commissioner of Customs
Visakhapatnam
Port Area, Visakhapatnam,
Andhra Pradesh – 530 035 **......Respondent**

with

Customs Appeal No. 2947 of 2012

(Arising out of OIA No.56/2012-VCH dated 26.07.2012 passed by Commissioner of Customs (Appeals), Visakhapatnam)

Essel Mining & Industries Ltd
Industry House, 18th Floor,
Camac Street, Kolkata – 700 017 **......Appellant**

VERSUS

Commissioner of Customs
Visakhapatnam
Port Area, Visakhapatnam,
Andhra Pradesh – 530 035 **......Respondent**

and

Customs Appeal No. 2948 of 2012

(Arising out of OIA No.57/2012-VCH dated 26.07.2012 passed by Commissioner of Customs (Appeals), Visakhapatnam)

Essel Mining & Industries Ltd
Industry House, 18th Floor,
Camac Street, Kolkata – 700 017 **......Appellant**

VERSUS

Commissioner of Customs
Visakhapatnam
Port Area, Visakhapatnam,
Andhra Pradesh – 530 035 **......Respondent**

Appearance
Ms Anushka Rustogi, Advocate for the Appellant.
Shri A. Rangadham, AR for the Respondent.

Coram:
HON'BLE MR. ANIL CHOUDHARY (JUDICIAL)
HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30206-30208/2023

Date of Hearing: 16.08.2023
Date of Decision: 16.08.2023

[Order per: ANIL CHOUDHARY]

Heard the parties. The issue involved in these Appeals is whether the Appellant/Assessee is liable to pay customs duty on the FOB value on export of iron ore fines considering the same as cum-duty value or otherwise.

2. We find that the issue is no longer *res integra* as has been decided in catena of rulings against the Appellant/Assessee and in favour of Revenue in following rulings of this Tribunal:-

a) Sesa Goa Ltd vs CCE,C & ST, BBSR-I [2014 (4) TMI 658 (Tri-Kolkata)]
b) Essel Mining & Industries Vs CCE, C & ST, BBSR-1 [2017 (4) TMI 87 (Tri-Kolkata)]
c) Sesa Goa Ltd vs CCE & ST, BBSR-1 [2014 (313) ELT 317 (Tri-Kolkata)]
d) Sesa Goa Ltd vs Commissioner of Customs [2020 (3) TMI 772 (Tri-Hyd)]
e) Sesa Goa Ltd vs CCE, Goa [2018 (3) TMI 1884 (Tri-Mumbai)]

3. Learned Counsel for the Appellant informs that against the precedent rulings of this Tribunal, against the Assessee, Appeals have been filed before the Hon'ble Supreme Court and the same has been admitted for Hearing as reported at 2018 (362) ELT A210 (SC), 2018 (361) ELT A30 (SC) & 2018 (360) ELT A310 (SC)

4. Accordingly, following the precedent decision of this Tribunal, we dismiss the Appeals and uphold the Impugned Order.

(Dictated and pronounced in the Open Court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

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