

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH

Customs Appeal No. 452 of 2012

(Arising out of Order-in-Appeal No. 05/2011 (G)CUS dated 24.11.2011 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals) Guntur)

M/s Sesa Goa Ltd

...Appellant

Sesa Ghor, 20 EDC,
Complex, Patto,
Panaji-403 001

Verses

The Commissioner of Central Tax

...Respondent

Customs (preventive),
Vijayawada, P.B.No. 331,
C.R. Building,
Kannavari Thota,
Guntur-522 004

WITH

Customs Appeal No. 453 of 2012

(Arising out of Order-in-Appeal No. 06/2011 (G)CUS dated 24.11.2011 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals) Guntur)

M/s Sesa Goa Ltd

...Appellant

Sesa Ghor, 20 EDC,
Complex, Patto,
Panaji-403 001

Verses

The Commissioner of Central Tax

...Respondent

Customs (preventive),
Vijayawada, P.B.No. 331,
C.R. Building,
Kannavari Thota,
Guntur-522 004

WITH

Customs Appeal No. 945 of 2012

(Arising out of Order-in-Appeal No. 01/2012 (G)CUS dated 18.01.2012 passed by
Commissioner of Customs & Central Excise(Appeals) Guntur)

M/s Sesa Goa Ltd

...Appellant

Sesa Ghor, 20 EDC,
Complex, Patto,
Panaji-403 001

Verses

The Commissioner of Central Tax

...Respondent

Customs (preventive),
Vijayawada, P.B.No. 331,
C.R. Building,
Kannavari Thota,

Guntur-522 004

**WITH
Customs Appeal No. 946 of 2012**

(Arising out of Order-in-Appeal No. 02/2012 (G)CUS dated 18.01.2012 passed by
Commissioner of Customs & Central Excise(Appeals) Guntur)

M/s Sesa Goa Ltd

...Appellant

Sesa Ghor, 20 EDC,
Complex, Patto,
Panaji-403 001

Verses

The Commissioner of Central Tax

...Respondent

Customs (preventive),
Vijayawada, P.B.No. 331,
C.R. Building,
Kannavari Thota,
Guntur-522 004

**WITH
Customs Appeal No. 947 of 2012**

(Arising out of Order-in-Appeal No. 05/2012 (G)CUS dated 18.01.2012 passed by
Commissioner of Customs & Central Excise(Appeals) Guntur)

M/s Sesa Goa Ltd

...Appellant

Sesa Ghor, 20 EDC,
Complex, Patto,
Panaji-403 001

Verses

The Commissioner of Central Tax

...Respondent

Customs (preventive),
Vijayawada, P.B.No. 331,
C.R. Building,
Kannavari Thota,
Guntur-522 004

**AND
Customs Appeal No. 948 of 2012**

(Arising out of Order-in-Appeal No. 06/2012 (G)CUS dated 18.01.2012 passed by
Commissioner of Customs & Central Excise(Appeals) Guntur)

M/s Sesa Goa Ltd

...Appellant

Sesa Ghor, 20 EDC,
Complex, Patto,
Panaji-403 001

Verses

The Commissioner of Central Tax

...Respondent

Customs (preventive),
Vijayawada, P.B.No. 331,
C.R. Building,
Kannavari Thota,
Guntur-522 004

APPEARANCE:

None for the appellant
Mr A. Rangadham, A.R. for the Respondent

CORAM:

HON'BLE MR R. MURALIDHAR, MEMBER(JUDICIAL)

HON'BLE MR A.K. JYOTISHI, MEMBER(TECHNICAL)

FINAL ORDER NO. 30248-30253/2023

Date of Hearing: 11.09.2023

PER R. MURALIDHAR

No one has appeared on behalf of the appellant. Since the matter pertains to the year 2012, we perused the appeal papers with the help of the Learned AR. Learned AR submits that on the very same issue, this Bench in the case of SESA Gold Limited Vs CC reported at [2020(3) TMI 772], has held that the export duty is required to be paid on FOB value only. When the exports are carried out on the basis of CIF value, the cost of freight and transit insurance can be deducted to arrive at the FOB value. The Export Duty is required to be paid on such FOB value.

2. He further points out that on an identical issue, this Bench vide Final Order Nos. 30206-30208 dated 16/8/2023 dismissed the appeals filed by M/s Sesa Goa Ltd. Therefore, he prays that the present appeals may be dismissed.

3. Respectfully following the decisions of this Bench, we dismiss the present appeals.

(Order pronounced and dictated in open court)

**(R. MURALIDHAR)
MEMBER (JUDICIAL)**

**(A.K. JYOTISHI)
MEMBER (TECHNICAL)**

