

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH

Customs Appeal No. 3387 of 2012

(Arising out of Order-in-Appeal No. 75/2012-VCH dated 30.10.2012 passed by
Commissioner of Customs (Appeals) Visakhapatnam)

M/s Mahalakshmi & Co

Industry House,
159, Churchgate Reclamation,
Mumbai

...Appellant

Verses

Commissioner of Customs,

4th Floor, Custom House,
Port Area, Visakhapatnam

...Respondent

APPEARANCE:

Mr Ch Sumanth Adv. for the appellant

Mr A. Rangadham, A.R. for the Respondent

CORAM:

HON'BLE MR ANIL CHOUDHARY MEMBER(JUDICIAL)

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

FINAL ORDER NO.30376/2023

Date of Hearing: 03.11.2023

Date of Decision:03.11.2023

PER ANIL CHOUDHARY

Heard the parties. The issue involved in this Appeal 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 the 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 decisions of this Tribunal, we dismiss the Appeal, and uphold the Impugned Order.

(Dictated and pronounced in the Open Court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

Neela reddy