

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

Division Bench

Court – I

Customs Appeal No. 25657 of 2013

(Arising out of Order-in-Original No. 349/2012 dt.27.06.2012 passed by the Commissioner of Customs (Appeals), Visakhapatnam)

Essel Mining & Industries Ltd

Industry House, 18th Floor, 10,
Camac Street, Kolkata – 700 017

.....Appellant

VERSUS

**Commissioner of Customs
Visakhapatnam**

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Respondent

and

Customs Appeal No. 25665 of 2013

(Arising out of Order-in-Appeal No. 97/2012-VCH dt.30.11.2012 passed by the Commissioner of Customs (Appeals), Visakhapatnam)

Essel Mining & Industries Ltd

Industry House, 18th Floor, 10,
Camac Street, Kolkata – 700 017

.....Appellant

VERSUS

**Commissioner of Customs
Visakhapatnam**

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Respondent

Appearance

Shri Ch. Sumanth, CA for the Appellant.
Shri Chittaranjan Wagh, AR for the Respondent.

Coram:

**HON'BLE MR. ANIL CHOUDHARY (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

FINAL ORDER No. A/30068-30069/2024

**Date of Hearing: 15.02.2024
Date of Decision: 15.02.2024**

[Order per: ANIL CHOUDHARY]

Heard the parties.

2. 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.

3. We find that the issue is no longer res integra as has been decided in catena of rulings against the Appellant/Assessee holding that Cum Duty Value cannot be used for arriving at the value for levy of export duty. In the following rulings of this Tribunal, this view has been taken:

- 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)]

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

(Dictated and pronounced in the Open Court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)