CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH - COURT NO. – I

Excise Appeal No. 31099 of 2017
(Arising out of **Order-in-Appeal** No.HYD-EXCUS-001-APP-57/17-18 dated 21.06.2017 passed by Commissioner of Customs & Central Excise (Appeals), Hyderabad)

Kanyaka Parameshwari Engg Ltd., .. **APPELLANT**
Survey No. 773,
Rudraram Village,
Rudraram, Medak,
Telangana – 502 329.

VERSUS

Commissioner of Central Tax Medchal - GST .. **RESPONDENT**
Medchal Commissionerate,
H.No. 11-4-649/B,
Opposite Mehdi Function Palace,
Above SBI Bazarghat Branch,
Lakdikapool, Hyderabad,
Telangana – 500 004.

APPEARANCE:
Shri R Raghavendra Rao, Consultant for the Appellant.
Shri V Srikanth Rao, Authorised Representative for the Respondent.

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

FINAL ORDER No. A/30072/2024

Date of Hearing:25.01.2024
Date of Decision:25.01.2024

[ORDER PER: ANIL CHOUDHARY]

The issue involved in this appeal is whether in case where goods are cleared by the appellant for FOR delivery to the premises of buyer, whether freight and insurance will form part of the assessable value for levy of excisable duty.

2. Heard the parties.

3. We find that the present appeal as relates to the period February 2011 to September 2015. We find that similar show cause was issued for subsequent period October 2015 to June 2017 in which vide Order-in-Appeal No. HYD-EX-MD-AP2-0097-18-19 dated 28.02.2019 in appellant's own case, the appeal have been allowed following the ruling of the Apex Court in the case of Ispat Industries Ltd., [2015-TIOL-238-SC-CX], where it have been

held that the place of removal can never be the buyers premises. In all the circumstances, the place of removal is always the seller's premises.

4. We further find that the aforementioned Order-in-Appeal, have been accepted by Revenue on merits, as informed by Learned AR. The extract of the relevant register as received from the Department, is filed.

5. Accordingly, we find that the dispute stands settled in favour of the appellant assessee. Appeal is allowed, impugned order is set aside.

(Dictated and pronounced in open court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

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