

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH REGIONAL BENCH AT HYDERABAD
BENCH - DB
COURT - I**

Appeal(s) Involved:

C/751/2011-DB

(Arising out of Order-in-Appeal No. 79-2009 (V) CH dated
30/11/2009 passed by Commissioner of Customs & Central
Excise (Appeals) Visakhapatnam)

**Commissioner of Customs
Visakhapatnam**

Appellant(s)

Versus

RASTRIYA ISPAT NIGAM LTD

Respondent(s)

Appearance:

Mr Mallikarjuna Reddy, A.R. for the Appellant.

Ms Swetha, Adv for the Respondent.

CORAM:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)

HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)

Date of Hearing: 28/01/2019

Date of Decision: 28/01/2019

Final Order No. A/ 30150 / 2019

[Order per: M.V.Ravindran.]



This appeal is filed by the Revenue against order-in-appeal No. 79-2009 (V) CH dated 30/11/2009.

2. Heard both sides and perused the records.
3. On perusal of records, we notice that the issue is regarding arriving at the assessable value of the imported goods as regards the inclusion of

M.V. Ravindran

foreign supervision charges. The adjudicating authority assessed the bills of entries and included foreign supervision charges in the assessable value. Appeal was filed before the 1st Appellate Authority who set aside the said order and redetermined the value by excluding 50% of foreign supervision charges in the assessable value holding it as unsustainable.

4. Both sides submit that identical issue of the very same respondent in various other matters was listed before this Bench in Appeal Nos C/529,551,563,584,627/2009, C/750/2011, C/1063-1066/2010 and disposed of by Final Order No. A/31893-31902/2017 dated 16.11.2017. In the said judgement, the Bench rejected all the appeals which were filed by the Revenue.

5. We find no reason to deviate from the said view taken by this Bench in respect of the very same respondent on an identical issue. Accordingly we hold that the impugned order is correct and legal and does not suffer from any infirmity. The impugned order is upheld and the appeal is rejected.

(Order pronounced and dictated in open court)

-sd-

P. Venkata Subba Rao
MEMBER (TECHNICAL)

Neela Reddy

-sd-

M.V.Ravindran
MEMBER (JUDICIAL)

प्रमाणित प्रति / CERTIFIED COPY

15-02-19

सहायक पंजीकार / Asst. Registrar
सीमाशुल्क, उत्पादशुल्क और सेवा कर अपील अधिकरण
Customs Excise And Service Tax Appellate Tribunal
हैदराबाद / Hyderabad