

**Ceat Ltd. Vs. Cc**

**Ceat Ltd. Vs. Cc**

**SooperKanoon Citation :** [sooperkanoon.com/12654](http://sooperkanoon.com/12654)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Jan-16-1998

**Reported in :** (1998)(75)LC306Tri(Mum.)bai

**Judge :** G B Deva, J T J.H.

**Appellant :** Ceat Ltd.

**Respondent :** Cc

**Judgement :**

1. These are 13 appeals filed by the assessee involving a common issue and, therefore, they are clubbed together and are being disposed of by this common order.
2. The dispute is in respect of addition of landing charges in the assessable value. When the matter was posted for regular hearing, none appeared on behalf of the appellants. However, there was a request from them to decide the case on merits. Accordingly, we proceed to pass this order after hearing Shri M. Ali, Id. JDR for the Revenue.
3. In all these cases, the refund claim filed by the assessee has been rejected on the ground that landing charges are to be included on notional basis and not on actual basis. According to the assessee landing charges, even if they were to be added, it should be restricted to actual landing charges incurred.

4. Shri Ali, Id. DR submitted that the issue is no longer res integra in view of the series of decisions of this Tribunal and of different High Courts. He drew our attention to the decision of the Tribunal in the case of CC v. India Polyfibres Ltd. ; latest in the case of CC v. McDowel & Co. Ltd. . He also referred to the decision of Madras High Court in the case of Shri Ram Fibres India Ltd. v. UOI . In all these cases, it was held that landing charges are to be added on notional basis as against actual amount of landing charges incurred by the assessee.

5. It is a settled position now that the actual landing charges are not to be taken into consideration while determining the assessable value but notional charges are to be taken and, accordingly, notional charges are to be included in the assessable value. In view of the consistent view of the Tribunal, we hold that the notional landing charges are to be included. In the view we have taken, we do not find any merits in the appeal filed by the assessee. Accordingly, all these appeals are dismissed as such.

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**