

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

CUSTOM Appeal No. 10071 of 2022

[Arising Out Of OIA-MUN-CUSTM-000-APP-066-21-22 Dated-30/06/2021 Passed By
Commissioner of CUSTOMS-AHMEDABAD]

ASYA ENTERPRISES PTE LTD

200 Jalan Sultan 10-10 Textile Centre Singapore
Singapore, Singapore

.....Appellant

VERSUS

C.C.-MUNDRA

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

.....Respondent

WITH

CUSTOM Appeal No. 10096 of 2022

[Arising Out Of OIA-MUN-CUSTM-000-APP-054-21-22 Dated-21/06/2021 Passed By
Commissioner of CUSTOMS-AHMEDABAD]

SINGLA TIMBERS PVT LTD

Survey No 548/1 Mithi Rohar
Gandhidham Kutch
Gujarat

.....Appellant

VERSUS

C.C.-Jamnagar(prev)

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

.....Respondent

APPEARANCE:

Shri. Vikas Mehta, Consultant for the Appellant

Shri. A R Kanani, Superintendent (Authorized Representative) for the Respondent

CORAM:

HON'BLE MEMBER (TECHNICAL), MR. RAJU

HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO.A / 10392-10393 /2024

DATE OF HEARING:08.02.2024

DATE OF DECISION:08.02.2024

RAJU

These appeals have been filed by M/s. SINGLA TIMBERS PVT LTD against the rejection of the declared value and by M/s. ASYA ENTERPRISES PTE LTD against imposition of penalty.

2. Learned Counsel pointed out that the revenue has chosen only one Bill of Entry to reject the value declared by the appellant, while, they had given a list of 22 Bill of Entries which were contemporaneous in nature and supported appellant case. He pointed out that they had submitted a list of 22 Bill of Entries to Commissioner (Appeals) wherein the goods were assessed at roughly the same price as declared by appellant. He pointed out that in terms of Rule 4 (3) of the Customs Valuation (determination of value of imported goods) Rules, 2007, the revenue is required to adopt the lowest of the contemporaneous import price. He pointed out that the revenue has failed to do so.

3. Learned AR relies on the impugned order.

4. We have considered the rival submissions. We find that the appellant has asserted that they had given a list of 22 Bill of Entries to the revenue which the claims were of contemporaneous nature and covered similar or identical goods in roughly same of commercial quantity. The list reproduced by them does not show the country of origin in that. In these circumstances, it may not be possible to the ascertain if they can be treated as contemporaneous imports or otherwise. We also noticed that the revenue has relied only one Bill of Entry which it has treated as contemporaneous

imports and rejected the declared value. In this background we deem it necessary that that the matter should be remanded back to the original adjudicating authority to consider the 22 imports pointed out by the appellants before Commissioner (Appeals) and any other that they may be pointed out before the authorities. The matter is remanded to the original adjudicating authority for fresh adjudication after considering all the data.

5. Appeals are allowed by way of remand.

(Dictated and Pronounced in the open)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi