

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 51109 OF 2022

Mahabal Impex **Appellant**

Versus

Commissioner of Customs **Respondent**
(Export)- New Delhi

APPEARANCE:

Shri Sagar Rohatgi, advocate for the appellant
Shri M.K. Shukla, authorised representative of the department

Date of hearing: September 17, 2025

ORDER SHEET

Pursuant to the order dated 28.07.2025, learned authorized representative has produced a document which shows that the importer had "in response to the query" accepted the enhancement of value from USD 1.40 to USD 2.30 per kilogram. The department has not produced any document which may show why the value was proposed to be enhanced from USD 1.40 to USD 2.30 per kilogram. Learned authorized representative appearing for the department prays for and is granted 4 weeks' time to place the relevant document. **List on November 19, 2025.**

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**