

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

REGIONAL BENCH – COURT NO. 03

CUSTOM Appeal No. 12474 of 2018

[Arising Out Of OIA-AHD-CUSTM-000-APP-084-18-19 Dated-31/07/2018 Passed By
Commissioner of CUSTOMS-AHMEDABAD]

Messrs Maize Products
P.O. Kathwada, AHMEDABAD,
GUJARAT

.....Appellant

VERSUS

C.C.-Ahmedabad
Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

.....Respondent

APPEARANCE:

Shri. Amal Dave, Advocate for the Appellant

Shri. Himanshu P Shrimali, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU
 HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA**

FINAL ORDER NO. A / 11254 /2023

DATE OF HEARING:12.06.2023

DATE OF DECISION:12.06.2023

Raju

This appeal has been filed by Messrs Maize Product against change of assessable value declared by them.

2. Learned counsel appearing for the appellant pointed out that they had imported 'Native Tapioca Starch from Vietnam'. Revenue relying on the data of import of 'Native Tapioca Starch' of Thailand origin loaded the value for the purpose of assessment of Customs duty. Learned counsel argued that it

is not permissible to compare goods of different country of origin for the purpose of valuation. He further pointed out that they have given data import of ‘Tapioca Starch’ imported from Vietnam at prices more than the declared price.

3. Learned AR relies on the impugned order.
4. We have considered the rival submissions. We find that the Order-In-Original does not specify the details of the contemporaneous import. It reliance on only one import made from Thailand at JNPT vide Bill of Entry No. 4433664 dated 02.03.2016 to load the value. As against this the appellants have submitted the following tables:-

Table I. Annexure-‘E’

Date	HS Code	Country	Goods	Qty in Mts..	Price /Mt.	Port
10.11.2015	11081400	Thailand	Tapioca Starch	65	21233	Chennai
19.10.2016	11081400	Vietnam	Tapioca Starch	304	20657	Chennai
21.10.2016	11081400	Vietnam	Tapioca Starch	190	31338	Chennai

Table II. Annexure-‘F’

Date	HS Code	Country	Goods	Qty in Mts..	Price /Mt.	Port
10.07.2014	11081400	Vietnam	Tapioca Starch	69	27011	Chennai
10.07.2014	11081400	Vietnam	Tapioca Starch	304	27011	Chennai
21.07.2014	11081400	Vietnam	Tapioca Starch	190	25748	Chennai

5. It is seen that the appellants had declared a price of 0.365 USD Per Kgs. It is seen that the said declared price of goods imported from Vietnam has been rejected on the basis of imports different from the country of origin, namely Thailand. The same cannot be allowed for the rejection of declared price. Moreover, from the above table we find that the ‘Tapioca Starch’ has been imported from Vietnam at the price from USD 0.30 PMT/Kg from above table in the year, 2016. The difference that the goods imported

are declared as 'Native Tapioca Starch' whereas the goods imported in the data submitted by the appellants are described as "Tapioca Starch".

6. We find that the revenue has not given any evidence of contemporaneous import of 'Native Tapioca Starch' from the same country of origin i.e. Vietnam and therefore rejection of declared price itself is improper. Since there is no ground for rejection of declared value the loading of value cannot be sustained.

7. Consequently, appeal is allowed.

(Dictated and pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PRACHI