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

REGIONAL BENCH – COURT NO. 01

CUSTOM Appeal No. 10972 of 2018

[Arising Out Of OIA-MUN-CUSTM-000-APP-374-376-17-18 Dated-30/01/2018 Passed By Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

J B Marmo Pvt Ltd **.....Appellant**
F-13,Ricco Industrial Area, CHITTORGARH,
RAJASTHAN,

VERSUS

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

WITH

CUSTOM Appeal No. 10973 of 2018

[Arising Out Of OIA-MUN-CUSTM-000-APP-374-376-17-18 Dated-30/01/2018 Passed By Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

J B Marmo Pvt Ltd **.....Appellant**
F-13,Ricco Industrial Area, CHITTORGARH,
RAJASTHAN,

VERSUS

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

APPEARANCE:
Shri. Manish Jain, Advocate for the Appellant
Shri. Anand Kumar, Superintendent (Authorized Representative) for the Appellant

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

FINAL ORDER NO.A / 11632-11633 /2023

DATE OF HEARING:28.07.2023
DATE OF DECISION:28.07.2023

RAJU

This appeal has been filed by J B Marmo Pvt Ltd against rejection of the declared value for the import made by them.

2. Learned counsel argued that the Rule 12 of the Customs valuation Rules, 2007 was not followed before rejecting the declared value and passing the speaking order. Learned counsel relied on the decision of Tribunal in the case of Italic Metalware Pvt. Ltd. Vs. C.C., Mundra (Final Order No. A/11464-11469/2023 dated 07.07.2023).

3. We find that from the Order-In-Original and Order-In-Appeal, it is not forthcoming if the procedure prescribed in Rule 12 of the Customs Valuation Rules, 2007 was followed. If the revenue wishes to reject the declared value, they need to follow the procedure prescribed in Rule 12 of the Customs Valuation Rules, 2007. For that purpose the impugned order is set aside and matter is remanded to the original adjudicating authority for passing fresh order. Appeal is allowed by way of remand.

(Dictated and pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi