Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench at Ahmedabad

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10599 of 2020- DB

(Arising out of OIA-AHD-CUSTM-000-APP-034-047-20-21 dated 16/06/2020 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

MAHABAL IMPEX ....**Appellant**

H.No.1298/19, 1st And 2nd Floor,
Sant Nagar, Huda Complex,
Rohtak, Haryana

VERSUS

COMMISSIONER OF CUSTOMS-AHMEDABAD ......**Respondent**

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

WITH

(i) Customs Appeal No. 10600 of 2020- DB (MAHABAL IMPEX)
(ii) Customs Appeal No. 10601 of 2020- DB (MAHABAL IMPEX)
(iii) Customs Appeal No. 10602 of 2020- DB (MAHABAL IMPEX)
(iv) Customs Appeal No. 10603 of 2020- DB (MAHABAL IMPEX)
(v) Customs Appeal No. 10604 of 2020- DB (MAHABAL IMPEX)
(vi) Customs Appeal No. 10605 of 2020- DB (MAHABAL IMPEX)
(vii) Customs Appeal No. 10606 of 2020- DB (MAHABAL IMPEX)
(viii) Customs Appeal No. 10607 of 2020- DB (MAHABAL IMPEX)
(ix) Customs Appeal No. 10608 of 2020- DB (MAHABAL IMPEX)
(x) Customs Appeal No. 10609 of 2020- DB (MAHABAL IMPEX)
(xi) Customs Appeal No. 10610 of 2020- DB (MAHABAL IMPEX)
(xii) Customs Appeal No. 10611 of 2020- DB (MAHABAL IMPEX)
(xiii) Customs Appeal No. 10612 of 2020- DB (MAHABAL IMPEX)

APPEARANCE:

Shri Vikas Mehta, Consultant for the Appellant
Shri Tara Praksah, Deputy Commissioner (AR) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No.11806-11819/2024

DATE OF HEARING: 06.06.2024
DATE OF DECISION: 27.08.2024

RAMESH NAIR

These appeals involved common issue of valuation of imported goods. the Revenue has rejected the transaction value and re-determined the same from USD 1.14 per kg to US 1.79 per kg of Polyester Knitted Fabric of

Chinese origin covered by respective bills of entry filed by the appellant with Custom House, ICD, Sabarmati, Ahmedabad.

2. Shri Vikas Mehta, Learned Consultant appearing on behalf of the appellant at the outset submits that in these case before enhancing the value no speaking order was passed by the Assessing officer. Therefore, there is a gross violation of Principles of natural justice. It is his submission that the value was enhanced only on the ground that the appellant have accepted the value suggested by the Revenue. He submits that merely because the appellant has accepted the value, the assessing officer cannot be exonerated form passing a speaking order. He relied upon the Tribunal's decision in the case of CMR Nikkei India Pvt. Ltd., 2022 TIOL 700 CESTAT Ahmadabad = 2022 (8) TMI 114. He also relied upon this Tribunal's decision in the case of Century Metal Recycling Private Limited, 2024 (3) TMI 1245 CESTAT, New Delhi. He request that in this fact the matter of the present appeals deserves to the remanded to the assessing officer.

3. Shri Tara Prakash, Deputy Commissioner (AR) appearing on behalf of the Revenue has no objection if the matter is remanded.

4. On careful consideration of the submission made by both the sides and perusal of record, we find that the value was enhanced without passing a speaking order on the ground that the importer assessee has accepted the value. The judgments cited by the appellant in the case of CMR Nikkei India Pvt. Ltd. and Century Metal Recycling Private Limited (Supra), it is settled that even if the assessee accept the price suggested by the Revenue, the Principles of natural justice cannot be avoided such as passing of speaking order. Therefore, it was incumbent on the assessing officer to pass a speaking order so that fair opportunity can be given to the

appellant to make their submission, defense in their support. In the present case since no speaking order was passed, therefore the matter needs to be reconsidered.

5. Accordingly, we set aside the impugned order and remand the matter to the Assessing officer for passing a speaking order on the enhancement of the value by following the principles of natural justice.

(Pronounced in the open court on 27.08.2024)

RAMESH NAIR
MEMBER (JUDICIAL)

RAJU
MEMBER (TECHNICAL)

Raksha