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

REGIONAL BENCH-COURT NO. 3

**Customs Appeal No. 10010 of 2024 - DB**

(Arising out of Order in Original KND-CUSTM-000-COM-11-2022-23 dated 23/01/2023 passed by Commissioner of Customs- Kandla)

**Complete Nutrition** **........Appellant**
Through Proprietor Shri Anas A Batatawala,
Gala No.17, Itadkar Compound,
Near Dal Mill, Village Purna,
Thane-Bhiwandi-Agra Road,
Bhiwandi Thane, Maharashtra-421302

*VERSUS*

**Commissioner of CUSTOMS - Kandla Customs** **......Respondent**
Office of the Commissioner of
Customs, Near Balaji
Temple, Kandla
Kachchh, Gujarat- 370210

**APPEARANCE:**
Shri Anupam Dighe, Advocate for the Appellant
Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR**
**HON'BLE MEMBER (TECHNICAL), MR. C L MAHAR**

**Final Order No. 13144/2024**

DATE OF HEARING/DECISION:05.12.2024

**RAMESH NAIR**

This appeal is directed against the Order in Original KND-CUSTM-000-COM-11-2022-23 dated 23/01/2023 passed by Commissioner of Customs-Kandla.

2. Shri Anupam Dighe, Learned Counsel appearing for the appellant submits that in this case the valuation of imported goods has been arrived at on the basis of NIDB data. However, the appellant was not provided the copies of bill of entry to compare the level of the imported goods of NIDB data vis-à-vis the impugned imported goods. Therefore, he requests that the matter may be remanded to the adjudicating authority for passing a fresh order after providing all the documents.

3. Shri Girish Nair, Learned Assistant Commissioner (AR) appearing for the Revenue reiterates the findings of the impugned order. He placed reliance on the following judgments :-

- Mangaldas K. Patel vs Commissioner of C.Ex., Thane-I reported at 2015 (329) E.L.T. 878 (Tri.-Mumbai)
- Asia Motor Works reported at 2020 (371) E.L.T 729 (Tri.-Ahmd.)
- Union of India vs Jain Shudh Vanaspati reported at 1996 (86) E.L.T. 460 (S.C.)

4. Considering the submission made by both the sides, we find that the valuation was done on the basis of NIDB data. However, to ascertain the quantum of import in the contemporaneous import and the details of the goods, it is necessary to provide the copies of bill of entry. Therefore, the adjudicating authority has to provide all the documents which is the basis for enhancement of the value. Accordingly, the matter needs to be remanded.

5. The impugned order is set aside. The appeal is allowed by way of remand to the adjudicating authority for passing a fresh order.

*(dictated and pronounced in the open court)*

**(RAMESH NAIR)**
**MEMBER (JUDICIAL)**

**(C L MAHAR)**
**MEMBER (TECHNICAL)**

Raksha