CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL AHMEDABAD

REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 12016 OF 2018

[Arising out of OIA-MUN-CUSTM-000-APP-033-18-19 dated 01/05/2018 passed by Commissioner of CUSTOMS-AHMEDABAD]

INDUS TROPIC LTD **Appellant**
M/s. Tropic Ltd., Survey No.636, Galpadar-anjar Road,
N.h. 8a Ext, Taluka & Sim, Anjar,
Kutch, Gujarat

Vs.

COMMISSIONER OF CUSTOMS-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 Aakash Singh, Superintendent (AR) for the Respondent

CORAM:
HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 11401/2025

Date of Hearing : 19/11/2025
Date of Decision : 19/11/2025

SATENDRA VIKRAM SINGH

Heard both the sides. It is the argument of the learned Advocate that principles of natural justice have not been followed in this case. In the show cause notice, the Revenue has alleged over valuation of imported goods to avoid anti-dumping duty and in support, the department relies on the statements of the Chief Accounts officer Shri Ramavatar Varma who admitted over valuation of imported goods. The department also relies on the bill of entry pertaining to consignment imported in February, 2015 to allege over valuation in goods imported by appellant during 2012, 2013, 2014 and 2015.

2. The learned Advocate also mentions that neither the Adjudicating Authority nor Appellate Authority has considered their submissions. During arguments, the bench inquired the Authorised Representative whether the department has given contemporaneous data of import of Melamine of comparable quality and comparable quantity in and around the date of import by the appellant to which learned Authorised Representative replied in negative. Under this situation, we are of the view that the principles of natural justice have not been followed by the department for rejecting the value declared by the appellant for import of melamine.

3. We therefore remand the matter to the Adjudicating Authority to decide the matter afresh by giving reasons along with supporting evidence for rejecting the value and then after rejecting the value, redetermine the value and quantify the Customs Duty in the matter. This remand is an open remand wherein both sides are at liberty to submit evidences before the learned Adjudicating Authority.

4. The appeal is disposed off by way of remand.

(Dictated and pronounced in the open Court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

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