

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Customs Appeal No.70734 of 2017-Division Bench

(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-785-17-18 dated 18/08/2017 passed by Commissioner (Appeals) Central Goods and Service Tax, Noida)

Commissioner of Customs, Noida

.....Appellant

(C-56/42, Renu Tower, Sector-62, Noida)

VERSUS

M/s Manavi Exim (P) Ltd.

....Respondent

(2944/3, Shyam Chambers, 3rd Floor,
Chunamandi, Pahadganj, Delhi)

APPEARANCE:

Shri Shiv Pratap Singh, Authorised Representative for the Appellant
Absent on Call for the Respondent

CORAM:

**HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

FINAL ORDER NO.- 71256 / 2019

Date of Hearing : 01 July, 2019
Date of Decision : 01 July, 2019

PER: ARCHANA WADHWA

Being aggrieved with the order passed by Commissioner (Appeals) vide which he has set aside the order of the Deputy Commissioner enhancing the assessable value, Revenue has filed the present appeal. Nobody appeared for the respondents.

2. Though the Revenue in their memo of appeal has not mentioned the duty involved from Order-in-Original, we note that the said Adjudicating Authority enhanced the assessable

value of the imported fabrics from Rs.2.20 lakhs to Rs.10.54 lakhs. Inasmuch as the enhancement is to the extent of Rs.10 lakhs, the duty involved cannot be more than Rs.10 lakhs. In such a scenario, we are of the view that appeal is covered by the Litigation Policy. Accordingly the appeal is dismissed.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Lks