

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

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

C/99/2009-DB

[Arising out of Order-in-Appeal No. 298/2008 dated
07/11/2008 passed by the Commissioner of Customs,
Cochin]

**Commissioner of Customs
Cochin**

Custom House,
Willingdon Island
Cochin – 682 009

Appellant(s)

VERSUS

FF. Launderette

6/748, Pulari Junction,
Puthananbalam, Cherthala,
Aleppey

Respondent(s)

Appearance:

Mrs. Kavitha Podwal, Superintendent (AR)

For the Appellant

None

For the Respondent

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20531 / 2019

Date of Hearing: 15/07/2019

Date of Decision: 15/07/2019

Per: P. ANJANI KUMAR

Heard both sides and perused facts of the case.

2. This is an appeal filed by the Revenue against the impugned order dated 07.11.2008 passed by the Commissioner of Customs (Appeals). Revenue contests that the valuation of the imported secondhand laundry washing machine, has been arrived at on the basis of the value of identical goods imported contemporaneously and that the appellant did not dispute the valuation and has got the machines cleared on payment of applicable duty.

3. However, on an appeal filed by the appellant, learned Commissioner (Appeals) has given a categorical finding that all the correspondences that was found with the importer substantiate the claim of the respondent that the goods were purchased in a trade fare at discounted price. Commissioner (Appeals) has also given a further finding that the Customs examination found that the details of the machines were same as per the declaration.

4. We find that without giving any cogent and sustained reason for rejection of transaction value, the declared value cannot be rejected. We further find that the Department has not brought out anything on record to reject the value declared by the respondent and therefore we hold that the Commissioner (Appeals) was right in accepting the value declared by the respondent. In the result, Customs appeal is dismissed.

(Order was pronounced and dictated
in Open Court on **15/07/2019**)

(S.S GARG)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

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