

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066  
CUSTOMS APPEAL BRANCH

Dated: 10/06/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/52382/2014-CU[DB] dated 22/05/2014

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.

Asstt. Registrar(CUSTOMS Appeal Branch)

| Application                               | Appeal       | Name and Address of Appellant                                                                                        |
|-------------------------------------------|--------------|----------------------------------------------------------------------------------------------------------------------|
| 1 C/MISC/59971/2013,<br>C Stay 59970/2013 | C 59329/2013 | <b>Rail Associates Enterprises</b><br>G-122, Rajnigandha Complex<br>G.t.road, Sahibabad<br>HAZIABAD<br>UTTAR PRADESH |

Name and Address of  
Respondent

|   |              |                                                                                                                          |
|---|--------------|--------------------------------------------------------------------------------------------------------------------------|
| 2 | C/59329/2013 | <b>Commissioner of CUSTOMS-<br/>New Delhi(iced Tkd)</b><br>INLAND CONTAINER<br>DEPORT,<br>TUGLAKABAD...ICD,<br>NEW DELHI |
|---|--------------|--------------------------------------------------------------------------------------------------------------------------|

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s):

**V. V. Gautam Advocate &  
Consultant**  
M/S. TAX INTEL  
ADVOCATES &  
CONSULTANTS A-15, SOUTH  
EXTN-2,  
NEW DELHI.

4 Bar Association, CESTAT, Delhi

5 Director Publications, Customs, Excise, I.P. Estate, Delhi

6 M's Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, COURT NO. II**

**Customs Appeal No. 59329 of 2013 - Cus[DB]**

[Arising out of Order-in-Appeal No. D-2/ICD/253/2013 dated 26.03.13 passed by Commissioner of Customs (Appeals), New Delhi]

M/s.Rail Associates Enterprises

Appellants

Vs.

Commissioner of Customs,  
New Delhi

Respondent

**Appearance:**

Shri V V Gautam, Advocate for the Appellants  
Ms. Ranjana Jha, Jt.CDR for the Respondent

**CORAM:**

Hon'ble Mr. D N Panda, Judicial Member  
Hon'ble Mr. Manmohan Singh, Technical Member

Date of Hearing /decision: 22.05.2014

**ORDER NO. FO/ 52382 2014-Cus(BR)**

**Per D N Panda** (for the Bench):

We have heard this matter on previous occasions. Our anxiety was to find out whether the case was processed by the Revenue in accordance with the Customs Valuation (Determination of value of Export Goods), Rules, 2007. Nothing has, so far, come from the Revenue to inform that whether it is fit case to be governed by Rule 8 of the Valuation Rules or sequential pattern of Rules to be followed.

*Subhash*

2. Defence of the appellant was that goods have been confiscated and export of the same is not allowed.

Though department was directed to work out interim mortality, nothing has been suggest to the Tribunal. Delay may damage the goods during pendency of the appeal. For the laxity of Revenue, we are helpless today to keep the matter pending since live consignment is under seizure and confiscation.

3. Neither the adjudication order nor the appellate order had expressed any doubt as to the value declared by appellant attracting Rule 8 of the Valuation Rules. In such circumstances, this is not a fit case to keep the appeal pending or to remand the same when the very foundation of the adjudication is not based on statutory rules. Accordingly the appeal is allowed.

(Dictated and Pronounced in the open court)

*Signature* 4/6/2014.  
( D N Panda )  
Member(Judicial)

*Signature*  
6.6.2014  
(Manmohan Singh)  
Member(Technical)