

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH - COURT NO.III

Custom Appeal No. 50943 of 2021

[Arising out of Order-in-Appeal No. CC(A)/CUS/D-II/ICD/PPG/243/2021-22 dated 21.06.2021 passed by the Commissioner of Customs (Appeals), New Delhi].

M/s. Param Electronics

C-3/4, Prashant Vihar,
New Delhi

Appellant

Versus

Commissioner of Customs (Import)

ICD PPG, Delhi
Gurgaon, Haryana-122016.

Respondent

APPEARANCE:

Dr. Prabhat Kumar, Advocate for the Appellant.

Shri Girijesh Kumar, Authorised Representative for the Department

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 04.12.2024

DATE OF DECISION: 19.12.2024

FINAL ORDER NO. 59912/2024

BINU TAMTA:

1. The appellant has challenged the order-in-appeal CC(A)/CUS/D-II/ICD/PPG/243/2021-22 dated 21.06.2021 confirming the re-assessment of Bill of Entry at the enhanced value as determined by the Additional Commissioner of Customs, ICD- Patparganj, New Delhi.

2. The appellant is engaged in the business of importing LED TV panels and had filed the Bill of Entry No.8746970 dated 05.11.2018 for clearance of goods declared as 'Open Cells for 43" and 49" LED TV Panels' with 'T-Con Board (Brand LG)' of Chinese origin for a declared value of Rs.50,55,696/-. The goods were subjected to 100% examination, where it was found that

they were undervalued as compared to contemporaneous import data and also in excess quantity of 03 pieces. Accordingly, the goods were seized for further investigation. Contemporaneous import data was obtained from various Customs sources and it was found that **M/s. LG Electronics India Pvt. Ltd.** had imported the goods from **M/s. LG Display Co. Ltd.** at much higher value of 104.20 USD for 49" TV Panel and 96.4 USD for 43". The declared value was, therefore, rejected and re-determined on the basis of contemporaneous import data. During the course of investigation, statement of Sh. Prem Narayan Gupta, proprietor of the appellant company was recorded on 14.12.2018 where he accepted to pay the duty on the price on which the goods were imported by **M/s. LG Electronics India Pvt. Ltd.** from **M/s. LG Display Co. Ltd.** He also requested for a waiver of the show cause notice and personal hearing and that he did not want any speaking order in the matter. The same was reiterated in his letter dated 14.12.2018.

3. The adjudication authority considering the admission by the proprietor of the appellant company reassessed the value of the imported goods at Rs.1,11,25,370/- as against the declared value of Rs.50,55,695/- as it was a case of mis-declaration in terms of the quantity and value of the goods, the goods were held for confiscation under section 111(l) and 111(m) of the Act and also imposed penalty under section 112(a)(ii) of the Act. The appellant filed an appeal challenging the said order. The learned Commissioner formulated the issue whether the declared value has been rightly rejected and whether the re-determined value has been correctly arrived at in terms of the Customs (Determination of Value of Imported Goods) Rules, 2007. In view of the conclusion, that the rejection of the declared value is as per law and in view of the re-determination of value being admitted and agreed by

the appellant, the re-assessment along with confiscation and penalty was affirmed by the impugned order.

4. Having heard the submissions of both the sides, we found that the appellant had furnished some data of contemporary imports at a lower value, however, the same was not relied upon by the Commissioner (Appeals) observing that the appellant had failed to establish how the goods under these imports were identical or similar to impugned goods. The learned counsel for the appellant has drawn our attention to the document annexed with the appeal showing the details of the imports made in respect of 'open cell for 49" and 43" ' LED TV Panel, however, it is not clear from the documents as to whether the goods imported were of 'LG brand' or were 'unbranded' as the data mentions both 'LG Brand' as well as 'Unbranded'. In view thereof, we feel that the proper course would be to remand the matter back to the original authority to consider the contemporaneous import data submitted by the appellant and its authentication thereof as per the records available with the Department and decide the issue in accordance with law.

5. Consequently, the matter stands remanded to the original authority for reconsideration in view of the observations made above. The appeal, is allowed by way of remand.

(Order pronounced on **19th December, 2024**)

(Binu Tamta)
Member (Judicial)

(P.V. Subba Rao)
Member (Technical)