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

Appeal No. C/715 /2005 - CU[DB] Date 05/01/2009

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S D M INTERNATIONAL
COMBINED BUSINESS CENTRE, BASEMENT,
CABIN NO.4, GOPALA TOWER, 25, RAJINDRA PLACE,
NEW DELHI

M/S D M INTERNATIONAL Appellant

Vs

THE COMMISSIONER OF CUSTOMS, DELHI II Respondent

I am directed to transmit herewith a certified copy of **Final order No.** C/670/08-CUS. DATED 17.12.08

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :
1. Respondent
THE COMMISSIONER OF CUSTOMS, DELHI II
NEW CUSTOMS HOUSE, IGI AIRPORT, NEW DELHI
2. Adv. / Consult
MR.PREM RANJAN KUMAR, LG-F1, E-13/29,
HARSH BHAWAN, CONNAUGHT PLACE, N.DELHI.

3 S.D.R
4 J.C.D.R.
5 Bar association. CESTAT. New Delhi
6 M/s. Deeparchi Publications. M-93. Marg. 46. Saket. New Delhi 110017
7 M/s Centax Publictions (P) Ltd., 1512-B. Bhishm Pitamah marg. Opp. ICICI Bank of Defence Colony. New - 3
8 Excise & Customs cases. B-37. Sector -1. NOIDA - 201301 Gautam Budh Nagar. (U.P.)
9 Raghuraman's 44-B. Regal Flat.Shipra Suncity. Indirapuram - 201010.Ghaziabad. DT. U.P.
10 Nidheshak publications. I.P.Estate. new Delhi
11 Taxmann Allied Service Pvt Ltd., 21/35. West Punjabi Bagh. New Delhi - 110026
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033. No.70(Old No. 88). Thyagaraya Road. T. Nagar.Chennai
13 Taxindiaonline.com Pvt.Ltd. B-XI/8183.Vasant Kunj. New Delhi - 110070
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15
15 Office Copy
16 Guard file

Assistant Registrar
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI

COURT – III

CUSTOMS APPEAL NO. 715 OF 2005

[Arising out of Order-in-Appeal No. CC(A)CSP(138)D-II/2005 dated 28.04.2005 passed by the Commissioner of Customs (Appeals), Delhi-II, New Delhi]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical);
Hon'ble Mr. P.K. Das, Member (Judicial)

1.	Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	M
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	y.m

M/s. D.M. International, Appellant

Vs.

C.C., New Delhi Respondent

Appearance:

Shri V.K. Agrawal, Advocate for the appellant;
Shri L.B. Yadav, Departmental Representative, for the Revenue,

Coram:

Hon'ble Mr. M. Veeraiyan, Member (Technical);
Hon'ble Mr. P.K. Das, Member (Judicial)

Date of Hearing/decision: 17th December, 2008

FINAL ORDER NO. C/670/08 **dated** ________

Per P.K. DAS:

This is an appeal against Order-in-Appeal No. CC(A)CSP(138)D-II/2005 dated 28.04.2005.

2. The relevant facts of the case, in brief, are that the appellants imported Polyester Knitted fabric stock lot. They filed Bill of Entry declaring transaction value US$ 0.90 which was enhanced to US$ 1.40. The appellants filed appeal against the Bill of Entry before the Commissioner (Appeals). The Commissioner (Appeals) observed that the appellants accepted the enhanced value. It has also been observed that after examining the record it was found that the value was enhanced on the basis of comparable import of identical goods.

3. After hearing both sides and on perusal of the record, we find that the main contention of the learned advocate is that evidence of import of comparable goods was not furnished to the appellants. It was also contended by the learned advocate that due to urgency of the goods they accepted valuation for the purpose of clearance. In any event there is no dispute about the fact that the evidence of imported comparable goods was not supplied to the appellants. Hence, in our view the matter is required to be remanded to the original authority and to decide after affording opportunity of going through the evidence of import of

comparable goods by the appellants. Accordingly, impugned order is set aside and the matter is remanded to the original authority. At this stage learned Advocate submits that the present matter relates to the year 2004. He submits that the de novo proceedings should be conducted within a limited period. As such we direct the original authority to decide the matter within 3 months from the date of receipt of this order or as much as expeditiously.

(Dictated & pronounced in the Open Court.)

(M. VEERAIYAN)
MEMBER (TECHNICAL)

(P.K. DAS)
MEMBER (JUDICIAL)

Dated 17th December, 2008

RK