

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

Appeal No. C/362 /2005

Date 09/07/2008

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

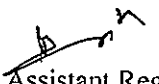
To :
COMMISSIONER OF CUSTOMS,
CUSTOMS COMMISSIONERATE, THE MALL,
AMRITSAR
COMMISSIONER OF CUSTOMS, AMRITSAR

M/S. SUPREME YARN LTD.

Appellant

Vs
Respondent

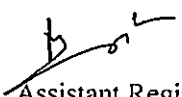
I am directed to transmit herewith a certified copy of Final order No.C/186/08-CUSTOMS DT.03.06.08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent M/S. SUPREME YARN LTD.
VILLAGE KANGANWAL, P.O.JUGIANA,
G.T.ROAD, LUDHIANA (PUNJAB)
2. Adv. / Consult MR. C. HARI SHANKAR, ADV.
46, BANK ENCLAVE, N.D. - 110 092.
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 Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
8. Excise & Customs cases, B-37, Sector -I, 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 60017
13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file


Assistant Registrar
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

Customs Appeal No.362 of 2005/CST

[Arising out of Order-in-Appeal No.02/CUS/APPEAL/LDH/05
dt.27.1.05 passed by the Commissioner(Appeals), Ludhiana)

For approval and signature:

Hon'ble Mr. S.S.KANG, VICE PRESIDENT

Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

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| 1. | Whether Press Reporters may be allowed to see:
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982? | No |
| 2. | Whether it would be released under Rule 27 of :
the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not? | No |
| 3. | Whether their Lordships wish to see the fair
copy of the order? | Yes |
| 4. | Whether order is to be circulated to the
Department Authorities: | No |
-

CC, Amritsar

Appellant

Versus

M/s. Supreme Yarn Ltd.

Respondent

Appearance

Sh. Amit Jain Authorised Departmental Representative(DR) For appellant
None for respondent

Coram: Hon'ble Mr. S.S.KANG, VICE PRESIDENT
Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

(Final) Date of decision: 3.6.08
Order No. C/186/08

Per S.S.Kang:

Heard Ld. DR. None appeared on behalf of the respondent.

2. Brief facts of the case are that the respondent made import of Acrylic Fibre and declared the value at the rate of US\$ 1.08 per kg. The adjudicating authority loaded the value on the ground that other importer

imported the same goods from the same supplier at a higher value.

The Commissioner(Appeals) set aside the order.

3. Now the revenue filed this appeal on the ground by producing the invoice under which the same goods have been imported from the same supplier on the same date showing the value at US\$ 1.25 per kg.

4. We find that there is substantial difference in the quantities imported by the present respondent and the quantity imported by the other importer. The present respondent imported two containers of 19084 kg. and 19058 kg. whereas the invoice relied upon by the revenue, the quantity is only 19780 kg. We find that the quantity has impact on the consideration for sale. As the present respondent imported almost double quantity mentioned in the invoice relied upon by the revenue, therefore, there is no ground for rejection the value declared by the appellant. We find no merit in the appeal, the same is rejected.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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