

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

Appeal No. C/436 /2005

Date 07/08/2008

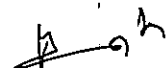
Assistant Registrar
C.E.S.T.A.T, New Delhi

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

Appellant
Vs
Respondent

M/S OSWAL WOOLEN MILLS LTD.

I am directed to transmit herewith a certified copy of Final order No. C/286/08-Custom dated 1.8.08
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 OSWAL WOOLEN MILLS LTD.

G.T.ROAD, LUDHIANA.

2. Adv. / Consult

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 -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indrapuram - 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

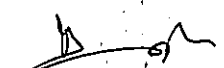
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

16. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15


Assistant Registrar
(Customs Appeal Branch)

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

COURT – II

CUSTOMS APPEAL NO. 436 OF 2005

[Arising out of Order-in-Appeal No. 15/CUS/APPEAL/LDH/05 dated 27.01.2005 passed by the Commissioner of Customs & Central Excise (Appeals), Ludhiana]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, Member (Technical)

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?	
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	

C.C., Amritsar

Appellant

Vs.

M/s. Oswal Woolen Mills Ltd.

Respondents

Appearance:

Shri B.K.Singh, Departmental Representative, for the Revenue,
Shri Balbir Singh, Advocate for the respondents

Coram:

Hon'ble Mr. S.S. Kang, Vice President,
 Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 1st August, 2008

FINAL ORDER NO. C/286/08 **dated** 1/8/08

Per S.S. Kang:

Heard both sides. Revenue filed this appeal against the impugned order whereby the Commissioner (Appeals) set aside the enhancement of the value of imported goods.

2. The respondents made import of 28216 kgs. Of Acrylic Tow from Uzbekistan and declared the value as US\$ 1.15 per kg. The revenue enhanced the same on the basis of import made by M/s. Malwa Cotton to US\$ 1.33 per kg. The adjudicating authority assessed the bill of entry and enhanced the value. The Commissioner (Appeals), on appeal filed by the respondents, rejected the enhancement of value on the ground that there is no ground to reject the transaction value.

3. Now the revenue produced bill of entry of M/s. Malwa Cotton and Spg. Mills relied upon by the revenue. We find that in that case importer made import from Belarus and quantity was 19665 kgs. As the country of origin of comparable goods is different and there is also *absent*

difference in quantity of goods imported. In these circumstances we find no infirmity in the impugned order. Appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Dated 4th August, 2008
RK