

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

Appeal No. C/565 /2011 - CU[DB]

Date 19/01/2012

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

To :
C.C. (ICD) NEW DELHI
ICD, TUGHLAKABAD, NEW DELHI 110020.

C.C. (ICD) NEW DELHI

Appellant

Vs
Respondent

M/S SUNLIGHT INDUSTRIES

I am directed to transmit herewith a certified copy of **Final order No. C/A/21 2012 CU[DB]** dated 11.01.12
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 SUNLIGHT INDUSTRIES
B-63, G.T.KARNAL ROAD,
INDUSTRIAL AREA, DELHI.

110063

2. Adv. / Consult Mr. Mohan Lal, Adv
B-67, Flatted Factories Complex
Okhla Phase - III New Delhi - 20
3. C.D.R
4. Bar association. CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, 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
9. Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,**

West Block No.2, R.K.Puram, New Delhi

COURT-II

Date of hearing/decision: 11.1.2012

Customs Appeal No.565 of 2011

Arising out of the order in appeal No.CC(A)Cus/ICD/268/2011 dated 30.6.2011 passed by the Commissioner (Appeals), Customs, New Delhi.

C.C., ICD, TKD, New Delhi .. Appellants

Vs.

Sunlight Industries Respondents

Appearance:

Shri K.K. Jaiswal, A.R. for the Revenue
Shri Mohan Lal, Advocate for the respondent

Coram: Hon'ble Mr. D.N.Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Final Oral Order No. C/A/21/12-Cus

Per Mr. D.N. Panda:

Revenue is in appeal against the first Appellate order challenging that the valuation adopted for adjudication was proper which did not get appreciation by the first Appellate order which is without any good reason.

2. Learned Counsel for the respondent submits that transaction value disturbed in adjudication was not supported by any documentary evidence. He further submits that learned first

authority had properly examined the issue before him and issued appropriate direction for verification by Adjudicating Authority.

3. Heard both sides and perused the first Appellate order. Respondent is not in appeal. Direction of first Appellate authority on consideration of the legal aspect in para 10 of the impugned order is well reasoned for which the order does not require any intervention. That para 10 exhibits application of mind by first Appellate Authority showing his examination under Customs Valuation (DIPG) Rules, 2007, Therefore, we are unable to agree with Revenue to disturb the transaction value to be mechanically replaced by any whim or caprice since such elements are alien to justice. When the authority examined the issue under touch stone of Valuation Rules to come to conclusion in para 12 of the order, we do not propose to interfere with the order. Accordingly, Revenue's appeal is dismissed.

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

scd/