

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Customs Appeal No. 51291 of 2016

[Arising out of Order-in-Appeal No. CC(A) CUS/D II/ICD/764 to 777 /2015 dated 28.08.2015 passed by the Commissioner of Customs, New Delhi.]

**Commissioner of Customs
New Delhi**

Appellant

Vs.

M/s. Harmony Overseas

Respondent

Appearance:

Shri R K Majhi , AR for the Appellants

None for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. B Ravichandran, Member (Technical)

Date of Hearing/ Decision: 22.1.2018

FINAL ORDER NO. 50286 /2018

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. CC(A) CUS/D II/ICD/764 to 777 /2015 dated 28.08.2015.

2. Brief facts of the case are that respondent is a regular importer of the fabrics. The goods were imported against 14 Bill of Entry. Appeals filed against 13 Bill of Entry by the Department, were

decided by Tribunal vide Final Order No. 54721-54733/2016 dated 3.11.2016. The present appeal is out of this bunch.

3. Heard Shri R. K Majhi, learned representatives of the department and gone through the material available on record. None appeared on behalf of the respondent.

4. After hearing the learned DR and on perusal of material available on record, it appears that in the instant case, the duty was enhanced and respondent has already cleared the goods in respect of Bill of Entry on enhanced value. In this view, Commissioner (Appeals) has stated that no case is made out against the respondent.

5. By considering the totality of the facts and circumstances of the case and by following our decision (supra), we find no reason to interfere in the impugned order. Same is sustained.

6. In the result, the appeal filed by the Department is rejected.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

SS

(Justice (Dr.) Satish Chandra)
President