

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
REGIONAL BENCH AT HYDERABAD**

Division Bench  
Court - I

Appeal No.	Appellant	Respondent	Impugned Order No. & Date
C/629/2009 C/Misc/30673/ 2018	H T Company	CC, Hyderabad Customs	O-I-A No. 65/2009 (H-II) Cus, dt. 10.09.2009 passed by CCCE&ST (Appeals-II), Hyderabad
C/630/2009	H T Company	.do.	O-I-A No. 66/2009 (H-II) Cus, dt. 10.09.2009 passed by CCCE&ST (Appeals-II), Hyderabad
C/631/2009	H T Company	.do.	O-I-A No. 67/2009 (H-II) Cus, dt. 10.09.2009 passed by CCCE&ST (Appeals-II), Hyderabad

**Appearance**

Shri T. Jagapathi Rao, Advocate for the Appellant.

Shri B. Guna Ranjan, Superintendent/AR for the respondent

**Coram:**

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 01.01.2019  
Date of Decision: 01.01.2019

**FINAL ORDER No. A/30010 - 30012/2019**

[Order per: Mr. M.V. Ravindran)

1. Revenue has filed an application No. C/Misc/30673/ 2018 requesting for out of turn hearing of appeal No. C/629/2009 bunching with appeal Nos.

C/630/2009 and C/631/2009 of the very same appellant. Miscellaneous application is allowed and all the three appeals are taken up for disposal together by common order.

2. Heard both sides and perused the records.

3. On perusal of records, it transpires that the issue is regarding refund of the amount of customs duty paid by the appellant. Appellant was importing used Pentium computers and the said consignments were revalued by the lower authorities relying upon the Chartered Accountant's certificate. On an appeal filed by the appellants in those matters, the Tribunal took a view that the revaluation is incorrect. Coming to such a conclusion, the Tribunal by Final Order No. 125 to 128/2009, dated 14.02.2009 held that the goods are liable for confiscation but reducing the redemption fine and penalty. Based upon such an order, appellant preferred refund claim stating that the Bench has accepted their contention that the goods cannot be revalued by lower authorities. Both the lower authorities rejected the contention of the appellant that the Final Order dt. 14.02.2009 directed the lower authorities to revalue the consignments which would have entitled the revaluation. On perusal of the said final order dt. 14.02.2009, we do find that it is recorded that the value cannot be enhanced without considering the certificate issued by Chartered Accountant. At the same time, we find that there is no direction to the lower authorities for revaluation of the consignments. In our considered view, the

stand taken by both the lower authorities in these appeals has to be held as correct as in the absence of any revaluation, the question of excess payment of duty and consequent refund does not arise.

4. In view of the foregoing, all the three appeals are rejected.

*(Dictated and pronounced in open court on 01.01.2019)*

(P.VENKATA SUBBA RAO)  
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)  
MEMBER (JUDICIAL)