

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EAST REGIONAL BENCH : KOLKATA**

Customs Appeal No. C/350/2008

(Arising out of the Order-in-Appeal No.Kol/Cus/CKP/265/08 dated-04/09/2008 passed by the Commissioner of Customs (Appeals), Kolkata)

M/s. Rajasthan Glass House

...APPELLANT(S)

VERSUS

Commr. of Customs, Kolkata

...RESPONDENT(S)

APPEARANCE

Sri R.N. Bandopadhyay, Consultant &
Ms. Debi Parbat, Advocate

FOR APPELLANT(S)

Sri S.N. Mitra, A.C. (A.R.)

FOR THE RESPONDENT(S)

CORAM:

JUSTICE DR. SATISH CHANDRA, HON'BLE PRESIDENT
SHRI C.J. MATHEW, HON'BLE TECHNICAL MEMBER

DATE OF HEARING & DECISION: 23/03/2018

FINAL ORDER NO. : F/O 75856/18

Per C.J. MATHEW:

Aggrieved by order-in-appeal no.Kol/Cus/CKP/265/08 dated 4th September 2008 of Commissioner of Customs (Appeals), Kolkata, M/s Rajasthan Glass House is in appeal.

2. The appellant had imported five consignments of 'clear float glass sheets' of varying dimensions against different bills of entry filed between

November 2006 and January 2007. As the National Input Data Base of Directorate of Valuation pertaining to contemporaneous imports did indicate values between Rs 24.65 to Rs 43.85 per sq. mtr, the goods were provisionally assessed at Rs 45.00 per sq. mtr per clearance. On finalisation, the assessable value was determined as Rs 29.00 per sq.mtr. The impugned order upheld the finalisation.

3. Aggrieved by this enhancement of the value while the assessment which was upheld in the impugned order, the appellant is before us.

4. Learned Consultant challenges the rejection of the declared value on the ground that the bills of entry that were relied upon in the impugned order related to imports of subsequent months. We have heard Learned Authorised Representative.

5. It is observed from the records that notice under rule 10A of Customs Valuation Rules 1988 for rejection of value had been issued to the importer on 7th November 2007 and in the absence of any response, the re-determination was proceeded with. This is not controverted by Learned Consultant. The proper officer cannot be faulted for rejection of the declared value arising from failures to despite the notice proposing such rejection.

6. For re-determination of assessable value, the original al authority resorted to rule 8 of Customs Valuation (Determination of Value of Imported Goods) Rules, 1988 after ascertaining that the rules preceding are not applicable. The grounds of appeal do not evidence any material

to controvert recourse to rule 8 and merely contested the rejection of declared value. In the circumstances, there is no reason to interfere with the impugned order and the appeal is dismissed.

(Dictated and pronounced in the open Court)

(DR. SATISH CHANDRA)
PRESIDENT

(C.J. MATHEW)
TECHNICAL MEMBER

k.b/-