

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

**SP-75511/16
& Cus.Appeal No.76277/16**

(Arising out of Order-in-Original No.Kol/Cus/Port/41/2016/Gr.3/Apprg.
dated 15.04.16 passed by the Commissioner of Customs (Port),
Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Sheetal Impex

Respondent (s)

Appearance:

Shri S. K. Naskar, Asstt. Commr. (A.R.) for the Revenue(s)
None for the Respondent (s)

CORAM:

HON'BLE SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE SHRI V. PADMANABHAN, TECHNICAL MEMBER

Date of Hearing : 03.05.2018

Date of Decision : 03.05.2018

ORDER NO - **FO/C/A/75977/2018 & SO/75639/2018**

Per Dr. Satish Chandra.

The present appeal is filed by the Revenue against the impugned
Order-in-Original No.Kol/Cus/Port/41/2016/Gr.3/Apprg. dated
15.04.16 passed by the Commissioner of Customs (Port), Kolkata.

2. Brief facts of the case are that the Respondents had imported
various old and used garments but the value declared in the bill of
entries was rejected by the Department. The value was calculated on
the basis of re-determination of CIF value under Rule 9 of the Customs
Valuation (determination of value of imported goods) Rules, 2007, for
the correct assessable value of the goods for the purposes of

assessment. Aggrieved by the said value, the Department has filed the present appeals.

3. With this background, we heard Shri S.K. Naskar, A.C. (A.R.) for the Revenue. None present for the Respondent.

4. On perusal of records, it appears that the Commissioner has rejected the value shown in the bill of entries and he has re-determined the CIF value as per Customs Valuation Rules, 2007 (determination of value of imported goods). In addition, the goods were confiscated and duty was demanded. Further, penalties were also levied. When it is so then the present impugned orders appear reasonable. The Department has filed the present appeals just in a routine manner which is not desirable.

5. In the result, the appeal filed by the department is dismissed. Stay petition also gets disposed off.

(Dictated and pronounced in the open court.)

Sd/
(V.Padmanabhan)
Member (Technical)
mm

Sd/
(Justice Dr. Satish Chandra)
President