

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Customs Appeal Nos. 76026, 76027 & 76028/14

(Arising out of Order-in-Appeal Nos.329-330/Cus (Exp.)/Kol/(P)/2014 dated -07/04/2014 passed by the Commissioner (Appeals),W.B., Kolkata)

Laxmi Global Export, Import Pvt. Ltd.

Applicant (s)/Appellant (s)

Vs.

CC (Port) Kolkata

Respondent (s)

Appearance:

Shri K. K. Sanyal, Consultant for the Appellant (s)

Shri S.K. Naskar, A.C. (A.R.) for the Respondent (s)

CORAM:

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

Date of Hearing/Decision :- 04/05/2018

ORDER NO. F/O 76066 to 76068/2018

Per Justice (Dr.) Satish Chandra

Present appeals have been filed against the Order-in-Appeal Nos. 329-330/Cus (Exp.)/Kol/(P)/2014 dated -07/04/2014 passed by the Commissioner (Appeals),W.B., Kolkata.

2. Brief facts of the case are that the appellants had exported Iron-Ore Fines under shipping bills. The assessing officers determined the value of export goods by adopting the Wet Metric Tonne (WMT) as basis. So the valuation was increased.

3. Being aggrieved, the appellants have filed the present appeals.

4. With this background we heard Shri K. K. Sanyal, Consultant and Shri S.K. Naskar, A.C. (A.R.), representatives of the parties and gone through the materials on record. From the record, it appears that Commr. of Customs (Port), Kolkata vide final order FO/75595/2018 dated 20/03/2018 in the case of Commr. of Customs (Port), Kolkata Vs. M/s. Sudama Exports Pvt. Ltd. has observed that :

“.....It appears that identical issues have come up before this Tribunal in a number of cases vide Final Order No. FO/75747-75766/2017 Dated—27/03/2017 in the case of Commissioner of Customs (Port), Kolkata Vs. M/s. Jagwai Projects (P) Ltd. where the Tribunal has observed as under:

“(a) The 1st issue of determination of value would be on the basis of dry weight and the order-in-appeal is upheld in this regard.

(b) The 2nd issue of the enhancement of value is remanded to the Adjudicating Authority to decide afresh in the light of the above decisions”.

5. By following our earlier order (supra) we modify the impugned order and appeals filed by the appellants are partly allowed.

(Dictated and pronounced in the Open Court)

Sd / -

**(Justice Dr. Satish Chandra)
President**

Sd / -

**(V.Padmanabhan)
MEMBER (Technical)**

k.b/-