

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

**MA-76143/18 & 76813/18
& Cus.Appeal No.76281/18**

Arising out of Order-in-Original No.Kol/Cus/Commissioner/Port/10/2018 dated 29.01.2018 passed by Commissioner of Customs (Port), Kolkata

M/s Aman Exports

Applicant (s)/Appellant (s)

Vs.

CC (Port), Kolkata

Respondent (s)

Appearance:

S/Shri B. K. Singh & S.M.Aktar, both Advocates for the Appellant (s)
Shri S. K. Naskar, Asstt.Commr. (AR) for the Revenue

CORAM:

HON'BLE SHRI P.K.CHOUDHARY, MEMBER (JUDICIAL)

HON'BLE SHRI BIJAY KUMAR, MEMBER (TECHNICAL)

Date of Hearing : 20.09.2018

Date of Decision : 20.09.2018

Final Order No.MO/75822-75823/FO/76680/2018

Per Shri Bijay Kumar :

The present Misc.Application is filed by the applicant/appellant in pursuance of the order of the Hon'ble Calcutta High Court in Customs Appeal No.76281/2018 dated 06.07.2018, wherein the Hon'ble High Court has set aside the order of this Tribunal dated 15.05.2018 and remanded the matter to the Tribunal to rehear the matter within a period of four weeks from the date of communication of its order.

2. The issue involved in this case is regarding provisional release of the seized goods belonging to the appellant wherein this Tribunal vide its Final Order No.FO/76077/2018 dated 15.05.2018, reduced the amount of bank guarantee required for the provisional release as fixed by the original adjudicating authority in terms of subject adjudication order ; to Rs.20 lakhs for Bill of Entry No.3033470 and Rs.15 lakhs for Bill of Entry No.3081944.

3. The Hon'ble Calcutta High Court vide its Order dated 06.07.2018, has observed as under :

“Main ground on which this decision is assailed on merit is that it was DRI who had conducted the search and seizure proceeding and without going through their materials on valuation, it was improper on the part of the Tribunal to lay down fresh security terms. We are satisfied that the Tribunal ought to have examined this question in greater detail. Neither the decision of the adjudicating authority nor the Tribunal reflect the manner in which valuation of goods were done, which had its impact in laying security terms.

For this reason, we remand the matter to the Tribunal setting aside the decision under appeal and direct the Tribunal to rehear the matter within a period of four weeks from the date of communication of this order.

DRI shall be at liberty to intervene before the Tribunal and it shall be open to the Tribunal to re-examine the security terms upon hearing the parties before it.”

4. As mentioned above, the Hon'ble High Court has directed the issue to be decided within four weeks from the communication of the order dated 6th July, 2018. This Tribunal received the order of the Hon'ble High Court on 08.08.2018. In response of the order of the Hon'ble High Court, the appellant

filed a Miscellaneous Application No.76813/2018 dated 08.08.2018, which came up before the Tribunal on 17.09.2018. The matter was adjourned to 20.09.2018 at the request of both the Id.Advocate on behalf of the Appellant and the Id.A.R. for the Revenue. The Id.A.R. has pleaded before the Bench that he needs instruction from the Respondent Commissioner and also order of the Hon'ble High Court has given liberty to DRI to intervene in the matter before the Tribunal.

5. When the matter was called today, Id.A.R. for the Revenue submitted a copy of letter dated 17.09.2018 written by him for informing the DRI about the hearing before the Tribunal and also to depute a well conversant officer from the Department to be present before this Tribunal. The Officer presents from the Customs House and also submitted a copy of letter dated 18.09.2018 addressed to DRI written by the officer of Commissioner of Customs (Port) to Deputy/Assistant Director about the proceeding of today before the Tribunal. In spite of this communication, DRI chose to remain absent in the Court. No request for any adjournment was made on behalf of DRI.

6. As the Tribunal was bound to rehear the matter within a period of four weeks from the date of communication of order, we elected to dispose off the matter after giving reasonable opportunities to the parties.

7. The Id.A.R. and the Representative of Respondent has stated that the adjudicating authority has fixed the terms and condition for provisional release of seized goods on the advice of DRI which is apparent from Para 3 of the Adjudication Order. However, he fairly conceded that DRI has not provided the basis of such "Estimated Value".

8. On the other hand, the Id.Advocate appearing on behalf of the appellant stated that the value of the seized goods which were based on NIDB data, was considered earlier by this Tribunal, while modifying the condition of provisional release vide its Order dated 15.05.2018. However, he has provided a fresh copy before the Bench, which reflected that the enhanced prices by the assessing authority are in the range of NIDB data. The Respondent Commissioner/DRI have not provided the basis of value based on "Estimated Price" in spite of specific direction from the Hon'ble High Court, which only suggested that they have no reliable price available with them and estimated. Price has been estimated without any evidence and in an arbitrary manner, without considering the provisions of Customs Valuation Rules, 2007.

9. As per the direction of the Hon'ble High Court, we revisited the entire issue in the subject matter of provisional release of seized goods belonging to the Appellant. For better appreciation of the controversy before us, we extract the valuation of the import consignment as declared by the importer and enhanced by the Customs on the basis of NIDB data as under :

Aman Exports [B/E No. 3033470]

Items	Invoice Value (USD)	Assesable Value (USD)	Declared Qty (Pcs)	Duty As Declared Qty (INR)	Actual Qty (Pcs)	Duty as per Actual Qty (INR)	Diffrential Duty (INR)
Universal Charger	0.05	0.2	50000	274043.00	80000	438468.80	164425.80
Drawer Slide	0.7 per kg	1.3 per kg	57750	186034.70	57750	186034.70	0.00
Landline Phone	0.1	0.77	1508	31684.20	576	12102.19	-19582.01
Polyestar knitted fabrics	1.75 per kg	1.75 per kg	21 roles (210kgs)	3867.40	21 roles (210kgs)	3867.40	0.00
Mini Card connector/SD Card connector	0.02	0.049	22000	29308.10	100000	133218.64	103910.54
Connector pin/Phone connector/Phone charging connector	0.02	0.02	10000	5480.60	110000	60286.60	54806.00
Mini pocket speaker/Mini speaker	0.07	0.25	2450	16781.50	2000	13699.18	-3082.32
Mini headphone / headphone	0.056	0.12	4000	13155.30	4088	13444.72	289.42
Mobile cover	0.01	0.03	46750	38434.50	46750	38434.50	0.00
Screen guard	0.01	0.02	92625	50767.00	78249	42887.63	-7879.37
Bluetooth Speaker	0	0.23	0	0	4500	28457.83	28457.83
battery for digital camera	0	0.7	0	0	1490	28582.20	28582.20
battery charger for digital camera	0	0.23	0	0	380	2395.10	2395.10
charger & battery set for handycam	0	0.92	0	0	200	5042.31	5042.31
Total				649556.30		1006921.78	357365.48

Aman Exports [B/E No. 3081944]

Items	Invoice Value (USD)	Assesable Value (USD)	Assesable Value , if loaded (USD)	Declared Qty (Pcs)	Duty As Declared Qty (INR)	Actual Qty (Pcs)	Duty as per Actual Qty (INR)	Differential Duty (INR)
Universal Charger	0.02	0.02	0.2	31700	17374.70	47600	77523.07	60148.37
Mobile Cover	0.01	0.01	0.03	53000	14524.60	60200	14706.58	181.98
LED Indicator/MCV on off switch	0.03	0.03	0.69	25600	12028.00	15300	81869.22	69841.22
LED Push Button	0.02	0.02	0.31	30400	9522.00	3200	7610.21	-1911.79
Push Button on/off switch	0.01	0.01	0.23	15300	2396.20	35200	62784.24	60388.04
Computer Mouse/Wireless mouse	0.05	0.05	1	500	450.80	500	4071.59	3620.79
Selfie Stick/Selfie picture mono	0.056	0.06	0.24	200	304.70	546	1067.08	762.38
Empty Packing/Miscellaneous mobile parts and empty	0.01	0.01	0	1800	281.90	1800	288.36	6.46
Drawer Slide	0.7 per kg	0.7 per kg	1.3 per kg	10980	21236.80	7980	29320.27	8083.47
Mini MP3 player	0.2	0.2	0.20	5000	27402.80	5100	8306.04	-19096.76
Mini Earphone/Super sound wireless earphone/Stereo Headphone/Hands free Earphone	0.06	0.06	0.12	10800	17758.10	15300	14950.88	-2807.22
Door Hinges/SS Hinges with PVC Buffer	0.7 per kg	0.7 per kg	1.3 per kg	84800	47052.40	33400	35205.54	-11846.86
Door Lock	0	Sample		0	0	2	0	0.00
I Pad charger	0	0.23	0.25	0	0	255	519.13	519.13
Power Bank	0	4.25	4.24	0	0	1900	65601.46	65601.46
battery charger	0	0.13	0.15	0	0	300	366.44	366.44
Total					170333.00		404190.12	233857.12

B/E No.	Items	Invoice Value		Assessable Value		Avg DOB Value		DRI Estimated Price (INR)	Annexure
		USD	INR	USD	INR	USD	INR		
Aman Exports 3081944	Universal Charger	0.02	1.3	0.2	13	0.15	9.75	15	5
	Mobile Cover	0.01	0.65	0.01	0.65	0.01	0.65	25	4
	LED Indicator/MCV on off switch	0.03	1.95	0.03	1.95	0.69	45	45	
	LED Push Button	0.02	1.3	0.02	1.3	0.31	20	20	
	Push Button on/off switch	0.01	0.65	0.01	0.65	0.23	15	20	
	Computer Mouse/Wireless mouse	0.05	3.25	0.05	3.25	1	65	65	
	Selfie Stick/Selfie picture mono	0.056	3.64	0.06	3.62	0.24	15.6	45	12
	Empty Packing/Miscellaneous mobile parts and empty	0.01	0.65	0.01	0.65	0	0	0	
	Drawer Slide	0.7 per kg	45.5 per kg	0.7 per kg	45.5 per kg	0.6 per kg	39 per kg	45 per pcs	6
	Mini MP3 player	0.2	13	0.2	13	0.04	2.8	35	2
	Mini Earphone/Super sound wireless earphone/Stereo Headphone/Hands free Earphone	0.06	3.9	0.06	3.9	0.11	7	35	1
	Door Hinges/SS Hinges with PVC Buffer	0.7 per kg	45.5 per kg	0.7 per kg	45.5 per kg	0.7 per kg	45.5 per kg	85 per pcs	8
	Door Lock						0	0	
	I Pad charger					0.25	16.25	125	5
	Power Bank					4.24	275.6	2230	14
	battery charger					0.15	9.75	75	

B/E No.	Items	Invoice Value		Assessable Value		Avg DOB Value		DRI Estimated Price (INR)	Annexure
		USD	INR	USD	INR	USD	INR		
Aman Exports 3033470	Universal Charger	0.05	3.25	0.2	13	0.15	9.75	140	5
	Drawer Slide	0.7 per kg	45.5 per kg	1.3 per kg	84.5 per kg	0.6 per kg	39 per kg	95 per pcs	6
	Landline Phone	0.1	6.5	0.77	49.83	5.54	360	1740	9
	Polyestar knitted fabrics	1.75 per kg	113.75 per kg	1.75 per kg	113.75 per kg	1.65 per kg	107.25 per kg	190 per kg	10
	Mini Card connector/SD Card connector	0.02	1.3	0.049	3.16	0.024	1.55	18	7
	Connector pin/Phone connector/Phone charging connector	0.02	1.3	0.02	1.3	0.0035	0.2275	15	7
	Mini pocket speaker/Mini speaker	0.07	4.55	0.25	16.25	0.12	7.9	100	3
	Mini headphone/headphone	0.056	3.64	0.12	7.8	0.11	7	250	2
	Mobile cover	0.01	0.65	0.03	1.95	0.01	0.67	25	4
	Screen guard	0.01	0.65	0.02	1.3	0.008	0.53	40	11
	Bluetooth Speaker					0.23	14.95	250	13
	battery for digital camera					0.75	48.75	140	
	battery charger for digital camera					0.23	14.95	250	
	charger & battery set for handycam					0.92	59.8	600	

Universal Charger

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUANTIT Y	UNIT	UNIT PRICE (USD)	FOREIGN COUNTRY	IEC	TYPE	INDIAN PORT	SHIPMENT MODE
2823109	11-08-17	85044030	UNIVERSAL CHARGER	50000	PCS	0.12913674	CHINA		HOME CO	KOLKATA	SEA
3320024	21-09-17	85044090	UNIVERSAL CHARGER (U/B)	1250	DOZ	1.818	CHINA	0517508052	HOME CO	KOLKATA	SEA
3853162	02-11-17	85044030	UNIVERSAL CHARGER (U/B) -	659.75	GRS	16	CHINA	0516919024	HOME CO	KOLKATA	SEA
4033038	16-11-17	85044090	UNIVERSAL CHARGER (U/B) -	1008.33	DOZ	2.63999993	CHINA	0312084439	HOME CO	KOLKATA	SEA

Avg Rate per PcsUSD 0.15

Mobile Charger

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUANTIT Y	UNIT	UNIT PRICE (USD)	FOREIGN COUNTRY	IEC	TYPE	INDIAN PORT	SHIPMENT MODE
2286240	29-06-17	85044030	CHARGER (MOBILE ACCESSOR	20200	PCS	0.10214	CHINA		HOME CO	KOLKATA	SEA
2049999	12-06-17	85044030	CHARGER (MOBILE ACCESSOR	34299	PCS	0.14140	CHINA		HOME CO	KOLKATA	SEA
2049999	12-06-17	85044030	CHARGER (MOBILE ACCESSOR	34299	PCS	0.14140	CHINA		HOME CO	KOLKATA	SEA
3320024	21-09-17	85044090	USB CHARGER (U/B)	416.66	DOZ	1.69680	CHINA	0517508052	HOME CO	KOLKATA	SEA
8786695	06-03-17	85044030	CHARGER FOR MOBILE PHONE	4778	PCS	0.15320	CHINA		HOME CO	KOLKATA	SEA
2244754	27-06-17	85044030	CHARGER (MOBILE ACCESSOR	10000	PCS	0.16160	CHINA		HOME CO	KOLKATA	SEA
9174718	05-04-17	85044030	CHARGER (MOBILE ACCESSOR	1000	PCS	0.16160	CHINA		HOME CO	KOLKATA	SEA
2050004	12-06-17	85044030	EMERGENCY CHARGER (MOBI	1500	PCS	0.16160	CHINA		HOME CO	KOLKATA	SEA
3011255	28-08-17	85044030	CHARGER (MOBILE ACCESSOR	20400	PCS	0.16160	CHINA		HOME CO	KOLKATA	SEA
2094990	14-06-17	85044030	USB CHARGER (MOBILE ACCES	800	PCS	0.16160	CHINA		HOME CO	KOLKATA	SEA
2094990	14-06-17	85044030	USB CHARGER (MOBILE ACCES	800	PCS	0.16160	CHINA		HOME CO	KOLKATA	SEA
2919597	21-08-17	85044030	CHARGER (MOBILE ACCESSOR	21340	PCS	0.17170	CHINA		HOME CO	KOLKATA	SEA
3948736	10-11-17	85044030	CHARGER (MOBILE ACCESSOR	108000	PCS	0.18000	CHINA	0207027901	HOME CO	KOLKATA	SEA
3665320	18-10-17	85044030	MOBILE CHARGER (MOBILE AC	102800	PCS	0.18000	CHINA	0214033791	HOME CO	KOLKATA	SEA
3372940	25-09-17	85044030	CHARGER (MOBILE ACCESSOR	10000	PCS	0.18180	CHINA	0214015980	HOME CO	KOLKATA	SEA
2956802	23-08-17	85044030	CHARGER (MOBILE ACCESSOR	3250	PCS	0.18180	CHINA		HOME CO	KOLKATA	SEA
3948739	10-11-17	85044030	USB CHARGER (MOBILE ACCES	30800	PCS	0.18641	CHINA	0210009209	HOME CO	KOLKATA	SEA
3273506	18-09-17	85044030	CHARGER (MOBILE ACCESSOR	30000	PCS	0.19210	CHINA	0214008746	HOME CO	KOLKATA	SEA
3372131	25-09-17	85044030	CHARGER (MOBILE ACCESSOR	60000	PCS	0.19330	CHINA	0212008595	HOME CO	KOLKATA	SEA
3938704	09-11-17	85044030	CHARGER (MOBILE ACCESSOR	20000	PCS	0.19392	CHINA		HOME CO	KOLKATA	SEA
3666158	18-10-17	85044030	CHARGER (MOBILE ACCESSOR	50000	PCS	0.19433	CHINA	0214008746	HOME CO	KOLKATA	SEA
4096372	21-11-17	85044030	CHARGER (MOBILE ACCESSOR	11398	PCS	0.19686	CHINA		HOME CO	KOLKATA	SEA
3199131	12-09-17	85044030	CHARGER (MOBILE ACCESSOR	15050	PCS	0.19931	CHINA	0210009209	HOME CO	KOLKATA	SEA
4036902	17-11-17	85044030	CHARGER (MOBILE ACCESSOR	20000	PCS	0.20000	CHINA	0209016663	HOME CO	KOLKATA	SEA
4126453	23-11-17	85044030	CHARGER (MOBILE ACCESSOR	3000	PCS	0.20182	CHINA	0207002100	HOME CO	KOLKATA	SEA
2687660	01-08-17	85044030	CHARGER (MOBILE ACCESSOR	28100	PCS	0.20200	CHINA		HOME CO	KOLKATA	SEA
4033038	16-11-17	85044090	USB CHARGER (U/B) -	316.66	DOZ	2.50000	CHINA	0312084439	HOME CO	KOLKATA	SEA
3666156	18-10-17	85044030	MOBILE CHARGER (MOBILE AC	51080	PCS	0.21924	CHINA	0206018134	HOME CO	KOLKATA	SEA
3666459	18-10-17	85044030	CHARGER (MOBILE ACCESSOR	2000	PCS	0.22083	CHINA	0215023668	HOME CO	KOLKATA	SEA
3556452	09-10-17	85044030	USB CHARGER (U/B) -	1566.66	DOZ	3.00000	CHINA	0517508052	HOME CO	KOLKATA	SEA
3843951	02-11-17	85044030	MOBILE CHARGER -	10000	PCS	0.25281	CHINA	0217504841	HOME CO	KOLKATA	SEA

Avg Rate per PcsUSD 0.25

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Annexure 7

Mini Card Connector

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUANTITY	UNIT	UNIT PRICE (USD)	FOREIGN COUNTRY	IEC	TYPE	INDIAN PORT	SHIPMENT MODE
9520944	01-05-17	85299090	MINI CARD CONNECTOR (MOBILE ACCESSORIES & PARTS)	513	GRS	3.03	CHINA	0210009209	HOME CONSUMPTION	KOLKATA	SEA
9520944	01-05-17	85299090	MINI CARD CONNECTOR (MOBIEL ACCESSORIES & PARTS)	174	GRS	4.04	CHINA	0209016663	HOME CONSUMPTION	KOLKATA	SEA
9520944	01-05-17	85299090	MINI CARD CONNECTOR (MOBILE ACCESSORIES & PARTS)	267	GRS	4.04	CHINA	0210009209	HOME CONSUMPTION	KOLKATA	SEA
9520944	01-05-17	85299090	MINI CARD CONNECTOR (MOBILE ACCESSORIES & PARTS)	816	GRS	3.03	CHINA	0206030916	HOME CONSUMPTION	KOLKATA	SEA
9535615	02-05-17	85299090	MINI CARD CONNECTOR (MOBILE ACCESSORIES & PARTS)	163	GRS	4.04	CHINA	0210009209	HOME CONSUMPTION	KOLKATA	SEA
9550084	03-05-17	85299090	MINI CARD CONNECTOR (MOBILE ACCESSORIES & PARTS)	163	GRS	4.04	CHINA	0210009209	HOME CONSUMPTION	KOLKATA	SEA
9550085	03-05-17	85299090	MINI CARD READER	156	GRS	3.03	CHINA	0210009209		KOLKATA	SEA
9557304	04-05-17	85299090	MINI CARD READER (MOBILE ACCESSORIES & PARTS)	52	GRS	3.03	CHINA	0206030916	HOME CONSUMPTION	KOLKATA	SEA
9557304	04-05-17	85299090	MINI CARD READER (MOBILE ACCESSORIES & PARTS)	52	GRS	3.03	CHINA	0206030916	HOME CONSUMPTION	KOLKATA	SEA
9557304	04-05-17	85299090	MINI CARD READER (MOBILE ACCESSORIES & PARTS)	174	GRS	3.03	CHINA	0212008595	HOME CONSUMPTION	KOLKATA	SEA
9557304	04-05-17	85299090	MINI CARD READER (MOBILE ACCESSORIES & PARTS)	174	GRS	3.03	CHINA	0212008595	HOME CONSUMPTION	KOLKATA	SEA
9613827	09-05-17	85299090	MINI CARD READER (MOBILE ACCESSORIES)	435	GRS	4.04	CHINA	0209016663	H	KOLKATA	SEA

Avg Rate per Pcs USD 0.024

Mobile Phone Charging Connector

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUANTITY	UNIT	UNIT PRICE (USD)	FOREIGN COUNTRY	IEC	TYPE	INDIAN PORT	SHIPMENT MODE
2398476	11-07-17	85299090	SMALL CONNECTOR (MOBILE ACCESSORIES & PARTS)	396	GRS	0.505	CHINA	0210009209	HOME CONSUMPTION	KOLKATA	SEA
2407142	11-07-17	85299090	SMALL CONNECTOR (MOBILE ACCESSORIES & PARTS)	257	GRS	0.505	CHINA	0210009209	HOME CONSUMPTION	KOLKATA	SEA
2464613	15-07-17	85299090	SMALL CONNECTOR (MOBILE ACCESSORIES & PARTS)	257	GRS	0.505	CHINA	0210009209	HOME CONSUMPTION	KOLKATA	SEA
2464613	15-07-17	85299090	SMALL CONNECTOR (MOBILE ACCESSORIES)	209	GRS	0.505	CHINA	0207002100	HOME CONSUMPTION	KOLKATA	SEA

Avg Rate per Pcs USD 0.0035

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Annexure 8

Hinges

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUANTIT Y	UNIT	UNIT PRICE (USD)	FOREIGN COUNTR Y	IEC	TYPE	INDIAN PORT	SHIPMEN T MODE
3973513	13-11-17	83021090	HINGES 4 3MM -	745.2	KGS	0.439671	CHINA	020700428	HOME CO	KOLKATA	SEA
3973513	13-11-17	83021090	HYDROLIQE HINGES -	310	KGS	0.521805	CHINA	020700428	HOME CO	KOLKATA	SEA
2778565	08-08-17	83021090	HINGE (M OF IRON) (5200 SETS @ \$0.10/SET)	904	KGS	0.580972	CHINA	020602162	H	KOLKATA	SEA
3446119	30-09-17	83021090	HINGE (MADE OF IRON)	3770.6	KGS	0.6	CHINA	021202307	HOME CO	KOLKATA	SEA
3446119	30-09-17	83021090	HINGE (MADE OF IRON)	9	KGS	0.6	CHINA	021202307	HOME CO	KOLKATA	SEA
2889335	17-08-17	83021090	HINGE (MADE OF IRON)	2291.5	KGS	0.606	CHINA	021202307	H	KOLKATA	SEA
2075153	13-06-17	83021090	HINGE	4577	KGS	0.606	CHINA	021202379	HOME CO	KOLKATA	SEA
2075153	13-06-17	83021090	HINGE	4577	KGS	0.606	CHINA	021202379	HOME CO	KOLKATA	SEA
9950208	03-06-17	83021090	HINGE	4148.25	KGS	0.606	CHINA	021202379	HOME CO	KOLKATA	SEA
9950208	03-06-17	83021090	HINGE	4148.25	KGS	0.606	CHINA	021202379	HOME CO	KOLKATA	SEA
3091357	04-09-17	83021090	HINGES (MADE OF IRON)	5097	KGS	0.606	CHINA	021202307	HOME CO	KOLKATA	SEA
2954425	23-08-17	83021090	HINGE (MADE OF IRON)	4582.4	KGS	0.606	CHINA	021202379	H	KOLKATA	SEA
3973513	13-11-17	83021090	HINGES 3 2.5MM -	546	KGS	0.622303	CHINA	020700428	HOME CO	KOLKATA	SEA
3863318	03-11-17	83021090	HINGE (MADE OF IRON) -	6996.52	KGS	0.7	CHINA	131300114	HOME CO	KOLKATA	SEA
3793398	28-10-17	83021090	NORMAL HINGE 260 DEGREE FULL OVERLAY HAL	11678	KGS	0.707875	CHINA	AAJCP036	HOME CO	KOLKATA	SEA
3682883	20-10-17	83021090	HINGE (MADE OF IRON) -	9144	KGS	0.75	CHINA	021202307	HOME CO	KOLKATA	SEA
2978021	25-08-17	83021090	HINGE (MADE OF IRON) (QTY: 15000 SET @ USD	1650	KGS	0.918182	CHINA	021101599	H	KOLKATA	SEA
9847865	26-05-17	83021090	HINGES (TOTAL - 5500PCS) (M.O. IRON)	850	KGS	0.924537	CHINA	020200411	HOME CO	KOLKATA	SEA
3586159	11-10-17	83021090	HINGE (31550 SETS @\$0.10) (MADE OF IRON) -	3406	KGS	1	CHINA	020602162	HOME CO	KOLKATA	SEA
3488655	04-10-17	83021090	IRON HINGE -	270	KGS	1.01125	CHINA	021400664	HOME CO	KOLKATA	SEA
3334391	21-09-17	83024200	HINGE (MADE OF IRON & STEEL (5 PCS @\$0.50)	2.5	KGS	1.021387	CHINA	021400733	HOME CO	KOLKATA	SEA
2383771	10-07-17	83021090	HINGES (TOTAL - 5500PCS)	766	KGS	1.100031	CHINA	0217510353		KOLKATA	SEA

Avg Rate per Kg USD 0.7 Per Kg

Annexure 9

Land Phone Set

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUA NTITY	UNIT	UNIT PRICE (USD)	FOREIG N COUNTR Y	IEC	TYPE	INDIAN PORT	SHIPM ENT MODE
9489657	28-04-17	85171190	TELEPHONE ORDINERY U/B	1	PCS	7.1495042	CHINA	0211015997	HOME CONSUMPTION	KOLKATA	SEA
2521126	19-07-17	85171190	TELEPHONE ORDINERY	32	PCS	4.03999905	CHINA	2306001685		KOLKATA	SEA

Avg Rate per Pcs USD 5.59

Annexure 10

Polyster Fabric Rolls

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUANTIT Y	UNIT	UNIT PRICE (USD)	FOREIGN COUNTR Y	IEC	TYPE	INDIAN PORT	SHIPMEN T MODE
9623680	09-05-17	60063200	POLYSTER KNITTED FABRIC	6850	KGS	1.515000011	CHINA	0208013539	HOME CO	KOLKATA	SEA
9923894	01-06-17	60063200	POLYSTER KNITTED FABRIC	8491.3	KGS	1.716408916	CHINA	0208013539	HOME CO	KOLKATA	SEA
9923894	01-06-17	60063200	POLYSTER KNITTED FABRIC	8491.3	KGS	1.716408916	CHINA	0208013539	HOME CO	KOLKATA	SEA
3603664	13-10-17	60063200	POLYSTER KNITTED FABRIC	1310	KGS	1.8	CHINA		HOME CO	KOLKATA	SEA
4031599	16-11-17	60063200	100% POLYSTER KNITTED FABRIC -	7117	KGS	1.8	CHINA	051698694	HOME CO	KOLKATA	SEA

Avg Rate per Kg USD 1.65 per Kg

Annexure 14

BE NO	BEDATE	HS CODE	PRODUCT DESCRIPTION	QUANTI TY	UNIT	UNIT PRICE (USD)	FOREIGN COUNTRY	IEC	TYPE	INDIAN PORT	SHIPMENT MODE
9851143	26-05-17	85078000	MOBILE ACCESSORIES : POWER B	15000	PCS	1.1615	CHINA	0213020688	HOME CO	KOLKATA	SEA
3290836	18-09-17	85078000	HI-PLUS POWER BANK (H-90) (B	3000	PCS	3.131	CHINA	0213020688	HOME CO	KOLKATA	SEA
2471471	15-07-17	85078000	POWER BANK (HITECH H-90)	3000	PCS	3.282499975	CHINA	0213020688		KOLKATA	SEA
9669706	12-05-17	85299090	MOBILE ACCESSORIES: POWER B	3000	PCS	3.2825	CHINA	0213020688	HOME CO	KOLKATA	SEA
9669706	12-05-17	85299090	MOBILE ACCESSORIES: POWER B	3000	PCS	3.7875	CHINA	0213020688	HOME CO	KOLKATA	SEA
4087938	21-11-17	85078000	POWER BANK (H90)(BIS REG NO	2821	PCS	4	CHINA	0213020688	HOME CO	KOLKATA	SEA
2717117	03-08-17	85044090	6950290603402 P36 POWER BAN	2000	PCS	4.135436963	CHINA	0214018491	H	KOLKATA	SEA
4087938	21-11-17	85078000	POWER BANK (H110)(BIS REG.NO	2893	PCS	4.25	CHINA	0213020688	HOME CO	KOLKATA	SEA
4087938	21-11-17	85078000	POWER BANK (H130)(BIS REG NO	3000	PCS	4.5	CHINA	0213020688	HOME CO	KOLKATA	SEA
2717117	03-08-17	85044090	6950290603426 P37 POWER BAN	3000	PCS	7.030242843	CHINA	0214018491	H	KOLKATA	SEA
2717117	03-08-17	85044090	6950290603419 P37 POWER BAN	3000	PCS	7.030242843	CHINA	0214018491	H	KOLKATA	SEA
4094573	21-11-17	85076000	BOTTLE POWER BANK 10000MAH	201	PCS	7.861162466	CHINA	0214018491	HOME CO	KOLKATA	SEA
4094573	21-11-17	85076000	BOTTLE POWER BANK 10000MAH	1407	PCS	7.861162466	CHINA	0214018491	HOME CO	KOLKATA	SEA
4094573	21-11-17	85076000	BOTTLE POWER BANK 10000MAH	872	PCS	7.861162484	CHINA	0214018491	HOME CO	KOLKATA	SEA

10. After perusing the range of contemporaneous value accepted by the Department for import of identical/similar goods as contained in NIDB, it is quite evident that the value that have been declared by the importer, has been enhanced as per NIDB data at the time of assessment of the consignments. Therefore, we have no alternative, but to accept the same for the purposes of provisional release of the goods.

11. In that situation, we find that the order dated 15.05.2018 regarding fixing the terms and conditions for the provisional release of the goods to be adequate. The appellant is therefore directed to execute the bond of the enhanced value as per adjudication order backed by the Bank Guarantee of Rs.20 lakhs in case of Bill of Entry No.30033470 and Rs.15 lakhs for Bill of Entry No.3081944. On Execution of Bond and Bank Guarantee as above, the Adjudicating Authority shall grant the provisional release of the consignment. We also find that the quantum of Bank Guarantee is sufficient enough to cover the duty, redemption fine and penalty likely to be imposed

during the adjudication taking into consideration, the various Circulars issued by the CBEC.

12. The Id.Advocate has also stated that since the consignment is pending clearance for more than one year, huge amount for demurrage/detention has been incurred in respect of the said consignment and therefore, requested for waiver of the demurrage and detention charges. However, this issue can be raised before the adjudicating authority at the time of final hearing of the matter.

13. The Misc.Application No.76143/2018 filed by the Department earlier is also disposed off.

14. In the result, the appeal filed by the Appellant is restored and disposed off in the above manner. Both the Misc.Applications stand disposed off.

(Dictated and pronounced in the open court.)

Sd/

Sd/

(P. K. CHOWDHARY)
MEMBER (JUDICIAL)

mm

(BIJAY KUMAR)
MEMBER (TECHNICAL)