IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

Customs Appeal No.75279 of 2024
Customs Appeal No.75280 of 2024
Customs Appeal No.75281 of 2024
Customs Appeal No.75282 of 2024
Customs Appeal No.75283 of 2024
Customs Appeal No.75284 of 2024
Customs Appeal No.75285 of 2024
Customs Appeal No.75286 of 2024
Customs Appeal No.75287 of 2024

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AA/534-543/2019 dated 19.07.2019 passed by Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s. V. R. Overseas Pvt. Ltd., ...Respondent
(Raj Chambers, 7B, Justice Dwarkanath Road, Kolkata-700020)

APPERANCE :

Shri S.Chakraborty & Shri A.K.Choudhary, Authorised Representatives for the Appellants
None for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77212-77220/2025

DATE OF HEARING : 08 AUGUST 2025
DATE OF DECISION : 08 AUGUST 2025

Per Ashok Jindal :

The Revenue is in appeals against the impugned order wherein the transaction value declared by the Respondent has been accepted by the Commissioner (Appeals) for the goods in question, namely, Defective EG Sheet/TFS Defective Coils. Initially, the Adjudicating Authority had enhanced the value and rejected the declared invoice values. To avoid delay and demurrage charges, the appellant cleared the goods from Customs Authority on payment of enhanced Customs

Duty on protest. The assessment order was passed under section 17(5) of the Customs Act, 1962. The appellant has paid the duty under protest vide letter dated 19.04.2019 and challenged the assessment of Bills of Entry before the Learned Commissioner (appeals) who after examining the issue held that the value declared by the respondent is correct value and value enhanced by the Adjudicating Authority is unjustified. Being aggrieved, the Revenue has filed the present appeals.

2. We find that it is case where the duty has been paid by the Respondent under protest. If duty has been paid under protest, it cannot be assumed that the respondent has given consent for enhancement of value. Therefore, the respondent has correctly filed the appeals against the enhanced value before the Commissioner (Appeals) who after examining the issue correctly held that enhancement of value is not correct and accepted the transaction value declared by the respondent and Revenue is not disputing the said rejection of enhancement of value. Therefore, we do not find any infirmity in the order passed by the Commissioner (Appeals). Accordingly, the appeals filed by the Revenue are dismissed.

(Dictated and pronounced in the open Court.)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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