

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 85477 OF 2018

(Arising out of 18/KVSS (18) ADG (ADJ.)/DRI, Mumbai/2017-18 dated 17.10.2017
passed by Additional Director General (Adjudication), D.R.I, Mumbai)

Commissioner of Customs (Import),

NS-III, Jawaharlal Nehru
Customs House, Post-Sheva,
Taluka-Uran, Dist.-Raigad,
Mharashtra-400707

...Appellant

VERSUS

**(1) M/s. Maharashtra Eastern Grid Power
Transmission Company Limited (MEGPTCL)**

Adani House, Mithakhali Circle, Navrangpura,
Ahmedabad-380009.

(2) M/s. PMC Projects (India) Private Limited,

Registered Office: AIIM,
At Shantigram, Near Vaishnodevi Circle,
SG Highway, Ahmedabad-382421

(3) M/s. Electrogen Infra FZE,

SAIF Plus, R4, 38/A, SAIF Zone,
P.O.Box 122528, Sharjah, United Arab Emirates.

(4) Shri Vinod Shantilal Shah alias

Vinod Shantilal Adani,
Adani House, Nr Mithakhali Circle,
Navrangpura, Ahmedabad-380009
Gujarat

(5) Shri Jatin Shah,

SAIF Plus, R4, 38/A, SAIF Zone,
P.O.Box 122528, Sharjah, United Arab Emirates.

(6) Shri Mitesh Dani,

SAIF Plus, R4, 38/A, SAIF Zone,
P.O.Box 122528, Sharjah, United Arab Emirates.

(7) Shri Mehul Jani,

SAIF Plus, R4, 38/A, SAIF Zone,
P.O.Box 122528, Sharjah, United Arab Emirates.

(8) Shri Jaydev Mishra,

Associate General Manager,
M/S PMC Projects (India) Private Limited,
Registered Office: AIIM,
At Shantigram, Near Vaishnodevi Circle,
SG Highway, Ahmedabad-382421

(9) Shri Dharmesh Parekh,

Senior Manager,
M/S PMC Projects (India) Private Limited,
Registered Office: AIIM,
At Shantigram, Near Vaishnodevi Circle,
SG Highway, Ahmedabad-382421

...Respondents

APPEARANCE:

Shri PRV Ramanan, Special Counsel of the Department
 Shri Vikram Nankani, Senior Advocate, Shri Jaydeep Patel, Shri Jitendra Motwani and Ms. Shilpi Jain, Advocates for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 04.03.2022
Date of Decision: 11.08.2022

FINAL ORDER NO. A/85693/2022**JUSTICE DILIP GUPTA:**

The Commissioner of Customs (Imports), Maharashtra¹ has filed this appeal to assail the order dated 17.10.2017 passed by the Additional Director General, DRI (Adjudication), Mumbai² by which the proceeding initiated against the respondents by the show cause notice dated 15.05.2014 has been dropped.

2. The main issue in this appeal relates to the allegation of over-valuation of the goods that were imported for the purpose of setting up Transmission Line and Substation in the State of Maharashtra.

3. The two main respondents in this appeal are Maharashtra Eastern Grid Power Transmission Company Ltd.³ which has been arrayed as respondent no. 1 and M/s. PMC Projects (India) Pvt. Ltd.⁴ which has been arrayed respondent no. 2.

4. The prayer contained in this appeal is as follow:

“(i) set aside the impugned Order-in-Original No. 18 / KVSS
 (18) ADG(ADJ.)/DRI, Mumbai/2017-18, dated 18th
 October 2017 passed by the Additional Director General,

-
1. the Commissioner
 2. the adjudicating authority
 3. MEGPTCL
 4. PMC

D.R.I. (Adjudication), Mumbai, being not proper and legal.

- (ii) hold that the allegations of gross-overvaluation made in the Show Cause Notice Dt. 15-05-2014 are sustainable.
- (iii) hold that the value proposed in the Show Cause Notice Dt. 15-05-2014 is consistent with the provisions of Section 14(1) of Customs Act, 1962 and the Customs Valuation Rules, 2007.
- (iv) hold that the goods seized under proviso to Section 110(1) of the Customs Act, 1962 are liable to confiscation under Section 111(d) and Section 111(m) of the Customs Act, 1962.
- (v) hold that the firms/persons are liable to penalty under Section 112(a) & (b) and Section 114AA of the Customs Act, 1962.
- (vi) grant any other appropriate relief as maybe deemed fit and proper in the facts and circumstances of the case."

5. It needs to be stated that the aforesaid order passed by the adjudicating authority was also assailed by the Commissioner in Customs Appeal No. 85476 of 2018 (Commissioner of Customs (Import) vs. M/s. Maharashtra Eastern Grid Power Transmission Company Limited (MEGPTCL) and Eight Others). The prayer made in the present Customs Appeal is identical to the prayer made in Customs Appeal No. 85476 of 2018. Customs Appeal No. 85476 of 2018 has been dismissed by order of date.

6. This appeal, therefore, also deserves to be dismissed and is, accordingly, dismissed.

(Order Pronounced on 11.08.2022)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)