CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT NO.1

Customs Appeal No. 86232 of 2014

(Arising out of Order-in-Appeal No. 04(Gr. VA/VB)/2014 (JNCH)/IMP-03 dated 08.01.2014 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva)

Marelli Motherson Auto Suspension Parts Pvt. Ltd. **Appellant**
Plot No. B-23, Chakan Industrial Area,
Village Nighole, Tal. Rajgurunagar,
Pune 410 510.

Vs.

Commissioner of Customs, Nhava Sheva **Respondent**
Post Uran, Dist. Raigad 400 707.

Appearance:

Shri Vinay Ansurkar, Advocate, for the Appellant
Shri Dinesh Nanal, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

Date of Hearing: 29.10.2025
Date of Decision: 29.10.2025

FINAL ORDER No. 86729/2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Brief facts of the case are that the appellant had imported Piston Rod (parts for Shock Absorbers) for various types of cars and filed Bill of Entry dated 22.11.2012 before the jurisdictional Customs authorities for assessment. The value declared in the Bill of Entry was rejected by the original authority under Rule 12 of the Customs (Determination of Value of Imported Goods) Valuation Rules, 2007 and the valuation was done as per Rule 5 of the Rules of 2007, on the basis of contemporaneous imports that took place during the same time of import of the present consignment. The assessment order passed by the original authority was appealed against by the appellant before the

Commissioner (Appeals), which was disposed of vide the impugned order dated 08.01.2014, in upholding the order of assessment and rejecting the appeal filed by the appellant. Being dissatisfied with the impugned order dated 08.01.2014, the appellant has preferred this appeal before the Tribunal.

3. Learned Advocate appearing for the appellant submitted that the goods in question were imported from the manufacturer and thus, the declared value as mentioned in the Bill of Entry cannot be rejected and re-determined under Rule 5 of the Rules of 2007. In this context, he has submitted the email correspondence with the supplier of the goods, which is placed on record at page 37 of the appeal memorandum. He further submitted that though the declared value was rejected by the department, but the contemporaneous import documents were not submitted during the course of reassessment of the Bill of Entry. Thus, he submitted that there is gross violation of the principles of natural justice.

4. On the contrary, learned AR appearing for Revenue reiterates the findings recorded in the impugned order.

5. We find that in support of rejection of the declared value and redetermination of the assessable value, the original authority had not referred to any particular contemporaneous Bill of Entry and the status of the supplier, whether trader or the manufacturer of the goods. Since the appellant submits that the goods in question were imported directly from the manufacturer and that the original authority had not substantiated the fact that contemporaneous import can be considered for redetermination of the duty liability, we are of the opinion that the value on the basis of Rule 5 *ibid* cannot be considered as proper and valid. Therefore, we are of the view that the matter should be remanded back to the original authority for proper adjudication of the matter for ascertaining the status of the supplier of the goods, which were being referred to as contemporaneous import in the original order. Further, the original authority is also required to examine the certificate dated 21.03.2013 issued by the supplier of the goods

for a fact finding, whether the contemporaneous imports referred to in the original order are both on the same commercial level as well as being substantially at the same quantity, for a conclusion that the transaction value declared by the appellant can be rejected or otherwise.

6. In view of above, the impugned order is set aside and the appeal is allowed by way of remand to the original authority for carrying out *de novo* adjudication proceedings in line with the above discussions. Needless to say that the appellant should be granted opportunity of personal hearing before deciding the issue afresh. Since the import took place way back in the year 2012, we direct the original authority to complete *de novo* adjudication proceedings, preferably within a period of two months from the date of receipt of this order.

7. In the result, the appeal is allowed by way of remand.

(Order dictated in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

tvu