

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 583 OF 2010

M/S. D.D. INDUSTRIES LTD.

APPELLANT(S)

VERSUS

COMMISSIONER OF CENTRAL EXCISE, DELHI

RESPONDENT(S)

O R D E R

The question of law urged by the appellant- assessee is the valuation of goods i.e. customised motor vehicle parts sold to various classes of buyers i.e. industrial customers as well as industrial and another domestic customers including export sales. The adjudicating authority, through the Order-in-Original, accepted the contentions of the assessee with respect to inapplicability of the extended period of limitation and granted relief. However, with respect to the other part, the show cause notices were confirmed based on the finding that the valuation in the present case under Section 4(1), was determinable upon addition of the differential/discounted price at which the goods were sold to a related party M/s D.D. Sales Corporation. The assessee's contention, that the applicable basis, ought to be exports sales to M/s Eastern Auto Industries at Nepal was rejected.

Having heard learned counsel for the assessee who stressed upon the applicability of Rules 9 and 11 of the Central Excise Valuation Rules, as they existed at the relevant time, and sought to urge that the customs valuation rules were inapplicable. This court is satisfied that the concurrent findings with respect to the valuation are correct, and do not call for interference.

The appeal is, therefore, dismissed.

Pending application(s), if any, shall stand disposed of.

.....J.  
[S. RAVINDRA BHAT]

.....J.  
[DIPANKAR DATTA]

NEW DELHI;  
MARCH 01, 2023.  
sb

ITEM NO.104

COURT NO.14

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s). 583/2010

M/S. D.D. INDUSTRIES LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE, DELHI

Respondent(s)

(FOR IA No. 1/2010 - STAY APPLICATION)

Date : 01-03-2023 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAVINDRA BHAT  
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Appellant(s) Dr. Seema Jain, Adv.  
Mr. V. Kumar, Adv.  
Mr. M. P. Vinod, AOR

For Respondent(s) Mr. N. Venkatraman, A.S.G.  
Mr. Arijit Prasad, Sr. Adv.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. N. Chandrashekhar, Adv.  
Mr. V.C. Bharathi, Adv.  
Mr. Praneet Pranav, Adv.  
Mr. Udai Khanna, Adv.  
Mr. V. Gautam, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

The appeal is dismissed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(SONIA BHASIN)  
COURT MASTER (SH)

(MATHEW ABRAHAM)  
COURT MASTER (NSH)

[Signed Order is placed on the file]