

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2992/2006

COMMR. OF CUSTOMS (APPEAL) CHENNAI

APPELLANT(S)

VERSUS

M/S. SAME ENGINES INDIA PVT. LTD.

RESPONDENT(S)

O R D E R

The respondent-assessee had imported components of Tractors from M/s. Same Duetz Farh, Italy and filed Bill of Entry stating the price at which the goods were imported and seeking to pay the customs duty thereon. The Customs Authorities, however, found that the respondent had also entered into Technical Know-how Agreement with the same manufacturer and the cost of the said Technical Know-how agreement was not included by the importer while declaring the value of the goods. Show cause notice was issued and demand contained therein was confirmed vide Order-in-Original by the Adjudicating Authority. The Tribunal has deleted the cost of Technical Know-how agreement holding that that cannot be the cost of import. We have gone through the Technical Know-how agreement and the which was entered into between the manufacturer

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ASHWANI KUMAR
Date: 2015.09.04
18:12:55 IST
Reason:

respondent-assessee. As per this agreement, following servic

were to be provided by the foreign party to the respondent:

"A) training as mentioned in Clause 7 of this

Date : 28/08/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. A.K. Panda, Sr. Adv.
 Mr. Sanjai Kumar Pathak, Adv.
 Ms. Nisha Bagchi, Adv.
 Ms. Sunita Rani Singh, Adv.
 Mr. B. Krishna Prasad, Adv.

For Respondent(s)

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

The appeal is dismissed in terms of the signed order.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)