

S U P R E M E C O U R T O F  
RECORD OF PROCEEDINGS

I N D I A

Civil Appeal No(s). 1429-1431/2005

COMMNR. OF CUSTOMS (GENERAL) MUMBAI

Appellant(s)

VERSUS

M/S. RELIANCE INDUSTRIES LTD.

Respondent(s)

(with appln. (s) for permission to file additional documents and stay)

Date : 11/05/2015 These appeals were called on for hearing today.

CORAM :

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

For Appellant(s)

Mr. K.Radhakrishnan,Sr.Adv.  
Mr. Arijit Prasad,Adv.  
Mr. Rupesh Kumar,Adv.  
Mr. Arijit Prasad,Adv.  
Mr. B. Krishna Prasad,Adv.

For Respondent(s)

Mr. Arvind Datar,Sr.Adv.  
Mr. K. R. Sasiprabhu,Adv.  
Mr. Robin V.S.,Adv.  
Mr. Rohan Shah,Adv.  
Mr. Alok Yadav,Adv.  
Mr. J.C.Patil,Av.  
Mr. Somnath Shukla,Adv.  
Mr. Ashwin Dave,Adv.  
Ms. Shilpa Balani,Adv.  
Mr. Vishnu Sharma,Adv.UPON hearing the counsel the Court made the following  
O R D E R

The appeals are dismissed in terms of the signed order.

(SUMAN WADHWA)

(SUMAN JAIN)

Signature Not Verified

Digitally signed by  
Suman WadhwaDate: 2015.05.12  
11:30:53 IST

AR-cum-PS

COURT MASTER

Reason:

Signed order is placed on the file.  
IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 1429-1431

OF 2005

Commnr. Of Customs (General), Mumbai

Appellant(s)

VERSUS

## O R D E R

Perusal of the impugned order passed by the Tribunal reveals that the Tribunal formulated as many as seven issues for determination and decided those issues in the said order. In the appeal filed by the Department though the findings of the Tribunal were challenged, the appeal was, however, admitted limited to the issues 4 and 5. These are as under:

Issue No.(iv): Whether concessional rate of duty applicable to Project imports will be available to import of PTA and Paraxylene Plant and goods imported under OGL.

Issue No.(v): Whether know how fee of US \$ 24.60 million or any part there of is required to be included in the assessable value of the imported equipments:-

The answer to the aforesaid issues is as under:

4. The benefit of project import regulations is available to PTA plant and Paraxylene Plant and goods imported under OGL.

5. The question of includibility of know-how fees in the assessable value of imports is remitted to the Commissioner for revaluation.

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In respect of both these issues, as is clear from the above, the matter is remitted back to the Commissioner for deciding these issues available for want of adequate material before the Tribunal.

Having regard to the aforesaid, it is not even necessary to decide these issues by this Court as we would also be constrained in taking up these issues for want of adequate material. Thus, we find that the Tribunal has rightly remitted these issues back to the Commissioner for decision in the light of its observation made in respect of these two issues.

The appeals are, accordingly, dismissed.

We direct the Commissioner to take up these issues and

decide the same as early as possible and preferably within  
six months from the date of this order.

.....J.  
(A.K.SIKRI)

.....J.  
(ROHINTON FALI NARIMAN)

New Delhi;  
Date: 11.5.2015.