IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1547 OF 2006

COMMISSIONER OF CUSTOMS, ICD APPELLANT(S)

VERSUS

M/S. POLYGLASS ACRYLIC MFG.CO.PVT.LTD. RESPONDENT(S)

O R D E R

The respondent importer had filed the Bills of Entry in respect of the imported goods declaring the value at US$ 305 PMT.

The Department was not happy with the aforesaid valuation and thus issued show cause notice stating that the value should be US$ 450 PMT. This demand under the show cause notice was confirmed.

Against this order the respondent filed appeal which has been allowed by the Tribunal, inter alia, making the following observations:

> "We have heard both the sides. We find that the Department has not relied upon any contemporaneous import of similar or identical goods to justify enhancement and what has been relied upon for enhancement is the report of fair value of such goods imported through various major Indian ports."

Learned counsel for the appellant could not place any material to rebut the aforesaid observations of the Tribunal. In the absence of any documents or material showing the value of the

Signature Not Verified
Digitally signed by ASHWANI KUMAR
Date: 2015.08.11 16:38:48 IST
Reason:

import as claimed by the Department, at that time, the Department

was not justified in demanding the value of the imported goods at US$ 450 PMT.

We are thus in agreement with the view taken by the Tribunal and as a consequence thereof this appeal is dismissed.

No costs.

.....J.
[A.K. SIKRI]

.....J.
[ROHINTON FALI NARIMAN]

NEW DELHI;
AUGUST 07, 2015

ITEM NO.114 COURT NO.13 SECTION III

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). 1547/2006

COMMISSIONER OF CUSTOMS, ICD Appellant(s)

VERSUS

M/S. POLYGLASS ACRYLIC MFG.CO.PVT.LTD. Respondent(s)

(with office report)

Date : 07/08/2015 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. Yashank Adhyaru, Sr. Adv.
Mr. Rupesh Kumar, Adv.
Ms. Aruna Gupta, Adv.
Mr. Jitin Singhal, Adv.
Mr. B. Krishna Prasad,Adv.

For Respondent(s) Mrs. D. Bharathi Reddy,Adv.

UPON hearing the counsel the Court made the following

O R D E R

The Civil Appeal is dismissed in terms of the signed order.

(Ashwani Thakur)
COURT MASTER

(Suman Jain)
COURT MASTER

(Signed order is placed on the file)