

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).3149/2007

COMMISSIONER OF CUSTOMS, MUMBAI

APPELLANT (S)

VERSUS

BARON INTERNATIONAL LTD. & ORS.

RESPONDENT (S)

O R D E R

The respondents herein had imported certain components of television from different countries and declared the same as components. The Department, after examination of the matter, took the view that the import actually was of complete television and not the components thereof and, therefore, the assessee had misdeclared the goods as components and undervalued. On that basis, show cause notice was issued to the respondents. The respondents replied to the show cause notice giving detailed explanation as to how the goods in question were in fact only the components and not the complete television. Pertinently, the Adjudicating Authority felt satisfied with the explanation and dropped the proposed duty demand in the show cause notice. However, the Department was not convinced by this order of the Adjudicating Authority and, therefore, challenged the same by filing appeal before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). The two member Bench which heard the matter initially differed with each other. The matter was, therefore, referred to the third member. The third member has decided the issue by holding that the goods were in fact

components and they were not undervalued.

After going through the order, we find that there is a detailed and elaborate discussion on various aspects and after taking the material that was placed on record into consideration, a finding of fact is arrived at that the goods in question were in fact the components and not the complete set of television.

We entirely agree with the majority decision of the Tribunal and do not find that this is a fit case for interference.

The appeal is, accordingly, dismissed.

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

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

NEW DELHI;
OCTOBER 08, 2015

ITEM NO.105

COURT NO.13

SECTION III

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 3149/2007

COMMNR. OF CUSTOMS, MUMBAI

Appellant(s)

VERSUS

BARON INTERNATIONAL LTD. & ORS.

Respondent(s)

Date : 08/10/2015 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. K. Radhakrishnan, Sr. Adv.
Mr. Arijit Prasad, Adv.
Ms. Aruna Gupta, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. Sridharan, Sr. Adv.
Mr. M. P. Devanath, Adv.
Ms. L. Charanaya, Adv.
Mr. S. Vasudevan, Adv.
Ms. Nupur Maheshwari, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.
Mr. Aditya Bhattacharya, 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.

Interlocutory Application(s) pending, if any, stands disposed
of accordingly.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)