

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.7189-7190 OF 2000

COMMISSIONER OF CUSTOMS, MUMBAI

Appellant(s)

VERSUS

BUSSA OVERSEAS PROPERTIES LTD. & ANR.

Respondent(s)

(With office report)

Date : 22/08/2007 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H.KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Appellant (s) Mr. T. Mohd. Yusuf, Sr.Adv.  
Mr. Ashok K. Srivastava, Adv.  
Mr. B.Krishna Prasad, Adv.

For Respondent (s) Mr. C.A. Sundaram, Sr.Adv.  
Mr. Amit Sibal, Adv.  
Mr. R.N. Karanjawala, Adv.  
Ms. Ruby Singh Ahuja, Adv.  
Ms. Rohini Musa, Adv.  
Ms. Simran Brar, Adv.  
Mr. Manu Aggarwal, Adv.  
Ms. Prachi Goyal, Adv.  
Mrs. Manik Karanjawala, Adv.

UPON hearing counsel the Court made the following  
ORDER

The civil appeals are dismissed with no order as to costs in  
terms of the signed order.

(N. Annapurna)  
Court Master

(Madhu Saxena)  
Court Master

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.7189-7190 OF 2000

Commissioner of Customs, Mumbai

...Appellant(s)

Versus

ORDER

The short question involved in these civil appeals is whether the Department was right in adding ₹1.56 lakhs to the declared value of ₹6.26 lakhs approximately. In the present case, the Department has alleged under-valuation by the importer (assessee). The product imported is vatted malted spirit used in manufacture of scotch whisky. The Department alleged that the CIF declared value was not ₹6.26 lakhs but it was around ₹7.82 lakhs on the basis that the said sum of ₹1.56 lakhs constituted the balance amount subsequently paid partly in cash and cheque by the assessee to the foreign buyer M/s. Morrison Bowmore Distilleries, Glasgow, U.K.

We have carefully examined each and every document placed on record and we are in agreement with the factual finding of fact recorded by the Tribunal that there is no evidence of under-valuation in the present case particularly when the Department is relying upon unsigned xerox copies of the documents in support of its case. Even the contents of each of these documents do not support the case of the Department.

Taking an overall view of the matter, we find no merit in these civil appeals filed by the Department which are, accordingly, dismissed with no order as to costs.

.....J.  
(S.H. KAPADIA)

.....J.  
(B. SUDERSHAN REDDY)

New Delhi,  
August 22, 2007.