

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
C I V I L A P P E A L N O (s) . 2 8 7 O F 2 0 0 8

COMMI S S I O N E R O F C U S T O M S , V I S A K H A P A T N A M Appellant (s)

V E R S U S

M/S. H Y G R D S E P E L L E T S L T D. Respondent(s)

(With appln(s) for stay and office report)
(for final disposal)

Date: 1 3 / 0 3 / 2 0 0 8 This Appeal was called on for hearing today.

C O R A M :

H O N ' B L E M R . J U S T I C E S . H . K A P A D I A
H O N ' B L E M R . J U S T I C E B . S U D E R S H A N R E D D Y

For Appellant(s) Mr. Mohan P a r a s a r a n , ASG
Mr. Rahul Ka u shi k, Adv. for
Mr. B. Krishn a P r a s a d, Adv.

For Respondent(s) Mr. S. Ganesh, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrawal a, Adv.
Mr. E.C. Agrawal a, Adv.
Mr. Gaur av Goel, Adv.
Ms. Neha Agarwal, Adv.
Mr. Amit Shar m a , Adv.

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

The civil appeal is dismissed in terms of the signed order.

(K. K. Chawla)
Court Master

(Madhu Saxena)
Court Master

[Signed order is placed on the file]
I N T H E S U P R E M E C O U R T O F I N D I A

C I V I L A P P E L L A T E J U R I S D I C T I O N

C I V I L A P P E A L N O . 2 8 7 O F 2 0 0 8

COMMI S S I O N E R O F C U S T O M S , V I S A K H A P A T N A M .. Appellant

V E R S U S

M/S. H Y G R D S E P E L L E T S L T D. .. Respondent

O R D E R

Having heard learned counsel and having perused the

findings recorded by the Commissioner (Appeals), we are satisfied that the barge hire charges were incurred by the Respondent- herein for unloading from Mother Vessel on to the barge after the customs barrier stood crossed and, therefore, the barge hire charges, on facts of this case, were not includible in the assess able value of the imported goods, viz., iron ore.

The civil appeal is dismissed.

.....J .
(S.H. K ap adi a)

.....J .
(B. Sudersh an Reddy)

New Delhi;
March 13, 2008 .