

**Commissioner of Customs Vs. Intellect Components Company**

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**SooperKanoon Citation :** [sooperkanoon.com/26881](http://sooperkanoon.com/26881)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Dec-03-2001

**Judge :** J Balasundaram, S T S.S.

**Appellant :** Commissioner of Customs

**Respondent :** intellect Components Company

**Judgement :**

1. The Revenue seeks stay of operation of the order of the Commissioner(Appeals) who has set aside the Order-in-Original passed by the Dy.Commissioner, loading the value of the subject goods from US \$ 0.150 under Bill of Entry dated 2.3.2000 to US \$ 618 PMT after allowing discount.

2. On hearing Shri Sarkar, the Id.department representative and perusing the impugned order which has been passed on the ground that the burden cast upon the department to prove under valuation so as to justify loading of the declared value has not been discharged by the Revenue, we hold that prima-facie there is no infirmity in the impugned order so as to warrant any stay. We, therefore, reject the application.