G.S. Impex Vs. Commissioner of Customs

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SooperKanoon Citation : sooperkanoon.com/29030

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-03-2002

Reported in : (2003)(153)ELT662TriDel

Judge : K Usha, B T K.K.

Appellant : G.S. Impex

Respondent : Commissioner of Customs

Judgement :

1. When the Stay Application was called, it was agreed by both the sides that the appeal itself can be disposed of. Therefore, we waive the condition of pre-deposit and proceed with the appeal.

2. This appeal is against the order passed by the Commissioner (Appeals) dated 29-5-2002. On going through the orders passed by the Original Authority and Appellate Authority, we find that the declared value of the goods imported was rejected and assessment was made on the basis of results obtained on the alleged market enquiry. Neither the original order nor the appellate order would give any data regarding the market enquiry. It is the case of the appellant that the authorities have not made available to it details regarding the alleged market enquiry. In these circumstances, we find that the impugned order is not sustainable under the law and as a result, we set aside the impugned order and allow the appeal.