Venus Optics Vs. Cc

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SooperKanoon Citation : sooperkanoon.com/37302

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-08-2004

Reported in : (2005)(183)ELT404TriDel

Judge : S Kang, Vice, N T C.N.B.

Appellant : Venus Optics

Respondent : Cc

Judgement :
2. The appellant made import of Velcro Tape and filed Bill of Entry.

The value declared by the appellant is not accepted by the Revenue and it was enhanced on the basis of import made by M/s. Fancy Fashion. The contention of the appellant is that the M/s. Fancy Fashion made import of the goods from Taiwan whereas the import made by the appellant from China. The contention is that the goods imported by M/s. Fancy Fashions are not comparable goods as the appellant made import and filed Bill of Entry dated 21.8.2001 and M/s. Fancy Fashions imported the goods in the month of January 2001 and April 2001. The contention of the appellant is also that they made import of 4400 Kgs. whereas M/s. Fancy Fashions has made import of only 2616 Kgs.

3. The contention of the Revenue is that the goods are comparable goods and M/s. Fancy Fashion declared the value of the goods at the higher side, therefore, the lower authorities rightly enhanced the value of the imported goods.

4. We find that in this case the value declared by the appellant was enhanced on the basis of import made by M/s. Fancy Fashions. M/s. Fancy Fashions made import from Taiwan whereas the present import is from China. Further we find that M/s. Fancy Fashions made import in the month of January 2001 and April 2001 whereas the present import is August 2001 and the quantity is also almost double then the import made by M/s. Fancy Fashions. In these circumstances, the goods imported by M/s. Fancy Fashions are not comparable goods for enhancing the value of goods imported by the appellant. The impugned order is set aside and the appeal is allowed.