

**Dr. A. Algappan Vs. Collector of Customs**

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**SooperKanoon Citation :** [sooperkanoon.com/8949](http://sooperkanoon.com/8949)

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

**Decided On :** Dec-02-1995

**Reported in :** (1996)(83)ELT171TriDel

**Appellant :** Dr. A. Algappan

**Respondent :** Collector of Customs

**Judgement :**

1. Appellant is not present and is not represented before us. He has sent an application seeking adjournment and also transfer of the case to Madras. The request is rejected.
2. We have perused the papers and heard the departmental representative.
3. Appellant imported a Mercedes Benz 300D 1983 model car. This import is from West Germany. He presented bill of entry on 28-2-1985 showing the consolidated value of the car with Seria 1 equipment, with radio decker and stereo cassette and also air-conditioner. The Assistant Collector did not accept the valuation and adopted the price shown in the manufacturer's price-list for the car and separately valued the accessories which he concluded to be optional. The Asstt. Collector allowed depreciation of 19% and rejected the claim for diplomatic discount. In appeal, the Collector (Appeals) allowed 10% diplomatic discount but rejected the other claims. Hence, this appeal.

4. Three contentions are raised in the appeal memorandum. The first is that further depreciation of 3% should have been allowed. Having regard to the date of manufacture of the car and the date of import, the claim made is reasonable and genuine. Therefore, further depreciation of 3% is allowed.

5. The second contention relates to the correctness of the freight charges added. The car was imported in a container. The Asstt.

Collector obtained the actual freight charges and included the same. We find no ground to interfere in this behalf.

6. The third contention relates to the air-conditioner. According to the appellant, it should have been treated as part of the car for the purposes of duty. We do not agree. Air-conditioner cannot be regarded as a necessary accessory of the car. We notice that on the air-conditioner the duty payable is less than that on the car and only lesser duty has been charged. This contention is also rejected.

7. Appeal is dismissed. We grant partial relief to the appellant as indicated above.

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