

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 50438 OF 2021

(Arising out of Order-in-Appeal No. 73-189(SM)/CUS/JPR/2020 dated 11.12.2020 passed by the Commissioner (Appeals), Central Excise & CGST, Jaipur)

Commissioner of Customs (Preventive)
Customs Commissionerate, Jodhpur
Hqrs. at N C R Building, Statue Circle, C-Scheme
Jaipur - 302005 (Rajasthan)

.....Appellant

VERSUS

M/s JSB Aluminum Pvt. Ltd.
F-147A, 147B, 148 & 149 RIICO Industrial Area
Chopanki, Bhiwadi,
Alwar (Rajasthan)

.....Respondent

WITH

C/51017/2024	C/51046/2024	C/51075/2024	C/51104/2024
C/51018/2024	C/51047/2024	C/51076/2024	C/51105/2024
C/51019/2024	C/51048/2024	C/51077/2024	C/51106/2024
C/51020/2024	C/51049/2024	C/51078/2024	C/51107/2024
C/51021/2024	C/51050/2024	C/51079/2024	C/51108/2024
C/51022/2024	C/51051/2024	C/51080/2024	C/51109/2024
C/51023/2024	C/51052/2024	C/51081/2024	C/51110/2024
C/51024/2024	C/51053/2024	C/51082/2024	C/51111/2024
C/51025/2024	C/51054/2024	C/51083/2024	C/51112/2024
C/51026/2024	C/51055/2024	C/51084/2024	C/51113/2024
C/51027/2024	C/51056/2024	C/51085/2024	C/51114/2024
C/51028/2024	C/51057/2024	C/51086/2024	C/51115/2024
C/51029/2024	C/51058/2024	C/51087/2024	C/51116/2024
C/51030/2024	C/51059/2024	C/51088/2024	C/51117/2024
C/51031/2024	C/51060/2024	C/51089/2024	C/51118/2024
C/51032/2024	C/51061/2024	C/51090/2024	C/51119/2024
C/51033/2024	C/51062/2024	C/51091/2024	C/51120/2024
C/51034/2024	C/51063/2024	C/51092/2024	C/51121/2024
C/51035/2024	C/51064/2024	C/51093/2024	C/51122/2024
C/51036/2024	C/51065/2024	C/51094/2024	C/51123/2024
C/51037/2024	C/51066/2024	C/51095/2024	C/51124/2024
C/51038/2024	C/51067/2024	C/51096/2024	C/51125/2024
C/51039/2024	C/51068/2024	C/51097/2024	C/51126/2024
C/51040/2024	C/51069/2024	C/51098/2024	C/51127/2024
C/51041/2024	C/51070/2024	C/51099/2024	C/51128/2024
C/51042/2024	C/51071/2024	C/51100/2024	C/51129/2024
C/51043/2024	C/51072/2024	C/51101/2024	C/51130/2024
C/51044/2024	C/51073/2024	C/51102/2024	C/51131/2024
C/51045/2024	C/51074/2024	C/51103/2024	C/51132/2024

APPEARANCE:

Shri S.K. Rahman, Authorized Representative of the Department

NONE for the Respondents

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

**DATE OF HEARING : 28.08.2024
DATE OF DECISION : 02.09.2024**

FINAL ORDER NO's. 58369-58485/2024

JUSTICE DILIP GUPTA:

M/s JSB Aluminium Pvt. Ltd.¹ imported aluminum scrap of various grades and filed 117 Bills of Entry for clearing the consignment on the basis of self-assessment of duty on the transaction value. The Assessing Officer doubted the correctness of the value declared by JSB Aluminium in the Bills of Entry and when confronted with contemporaneous data by the Assessing Officer, JSB Aluminium not only submitted letters that the value declared in the Bills of Entry should be rejected, but also accepted the value proposed by the Assessing Officer. The value was, accordingly, enhanced by the Assessing Officer and JSB Aluminium, paid the differential duty of customs. The goods were cleared after the out of charge order was issued by the Assessing Officer. Thereafter, JSB Aluminium filed 117 appeals before the Commissioner (Appeals), Central Excise and CGST, Jaipur² to challenge the enhancement of the value. These appeals have been allowed by a common order dated 11.12.2020. The enhancement of the value has been set aside by the Commissioner (Appeals) and the value declared by JSB Aluminium in the Bills of Entry has been accepted. This order has been assailed by the department in these 117 appeals.

2. The records indicate that JSB Aluminium submitted 117 Bills of Entry. The value of the goods declared in these Bills appeared to be on

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1. **JSB Aluminium**
 2. **the Commissioner (Appeals)**

the lower side to the Assessing Officer when compared to the price of contemporaneous imports data of similar goods imported at the port by other importers. As the Assessing Officer had reasons to doubt the accuracy of the value declared in the Bills of Entry, he informed JSB Aluminium of the grounds as to why the value declared, which appeared to be on the lower side, should not be rejected under rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007³ and re-determined. On being confronted with such data, JSB Aluminium submitted the following letter dated 03.12.2019 to the Assessing Officer in respect of one such Bill of Lading No. HLCULIV190935483 dated 27.10.2019:

"JSB ALUMINIUM PRIVATE LIMITED

Dated : 03/12/19

To,

The Deputy Commissioner of Customs,
ICD CONCOR KANAKPURA
JAIPUR

Subject: Enhancement of value of goods covered under Invoice No. UK2000885-SG DT. 27.10.2019 BL No. HLCULIV190935483 DT. 27.10.2019 As per valuation rules of assessment under the customs Act 1962

Proposing re determination of value and consequential reassessment of duty, in this regard it is submitted that we have been informed about grounds or rejection of our declared value under the provisions of Rule 12 of Customs Valuation (Determination of Value of Imported Goods) rules, 2017 read with Section 14 of Customs Act, 1962.

We have also gone through and understood the details of contemporaneous imports of similar/identical goods, as informed by the

3. the 2007 Valuation Rules

Customs Department and we accept that the value declared by us is lower than the value at which identical/similar goods have been imported at or about the same time in comparable quantities and in comparable commercial transaction were assessed at other ports of the country.

We fully agree that the value of goods declared by us in respect of Invoice No. UK2000885-SG DT. 27.10.2019 is liable to Customs Acts 1962. There after, the value of the goods imported by on the basis of data be rejected by the customs authorities under the provision of rule 12 of the of contemporaneous import of similar/identical goods in the terms of rule 9 of the custom valuation (Determination of value of imported goods) rules, 2007 read with section 14 of the custom acts, 1962 and the duty payable is liable to be enhanced from US\$ 875.00 to US\$ 1291.61 under section 17(5) of the Customs Act, 1962 and also agree to get our bill of entry assessed as per valuation alert F.No. VAL/TECH/36/2016 (AL SCRAP) Dated. 01.12.2016 issued by Directorate General of valuation CBEC, min of finance deptt. of revenue New Customs House Mumbai.

Accordingly, as we are in agreement and not aggrieved with the proposed enhancement of the value/duty, in view of our acceptance we do not want any personal hearing or speaking order in the matter. You are requested to kindly re-determine the value and re-assess the duty in accordance with the value/duty as proposed.

Yours sincerely,

FOR JSB ALUMINIUM PVT. LTD.

Sd/-

Authorized Signatory"

(emphasis supplied)

3. Identical letters were submitted by JSB Aluminium to the Deputy Commissioner of Customs in respect of the remaining 116 Bills of Entry.

4. The Assessing Officer, in view of the categorical statements made by JSB Aluminium, re-assessed the 117 Bills of Entry in terms of the consent letters given by JSB Aluminium and JSB Aluminium deposited the differential customs duty. Out of charge orders were given in respect of the goods imported through the 117 Bills of Entry and the goods were then cleared.

5. Thereafter, JSB Aluminium challenged the order passed by the Assessing Officer by filing 117 appeals before the Commissioner (Appeals). The Commissioner (Appeals), by a common order dated 11.12.2020, allowed the appeals and accepted the value declared in the Bills of Entry. The relevant portions of the order passed by the Commissioner (Appeals) are reproduced below:

"5.1 I observe that the Appellant has imported the goods and filed the bills of entry on the transacted value. The assessing officer loaded the value without giving the reason and the Appellant paid duty on the enhanced value and got the clearance of the goods. The Appellant is aggrieved because the invoice value has been rejected with any basis and reason. Neither allegation of any sort has been made nor any evidence of contemporaneous import has been adduced to assail the transaction value. **The assessing authority has indicated no reason or the rejection of the transaction value or enhancement of value. *******

5.2 The Hon'ble Supreme Court in the case of M/s. Eicher Tractors Ltd. (2000 (122) E.L.T. 321), have settled the law that transaction value cannot be rejected without clear and cogent evidence produced by the Department with regard to the quantity, quality, country of origin and place and time of import. It is also well-settled that it is for the Department to produce the evidence to show that the transaction value is not acceptable in view of the comparable price. In these cases, the Department has not adduced even an iota evidence to reject the

transaction value on the ground that it is not the true commercial value of the goods. It is also not the case of the Department that there was any special relationship between the importer and the supplier and that the former has paid anything extra over and above the transacted value. In fact, contrary to Section 17(5) of the Customs Act, 1962, the assessing officer has not passed any speaking order for rejecting the transaction value which could have enlightened the appellate authority of the reasons for rejecting the transaction value. The circumstances that permit such rejection and the alternative basis for fixing assessable value are specified in the Valuation Rules themselves. No such legally permissible steps were taken in present case. There is catena of decision including the one given by the Supreme Court in the case of M/s. Eicher Tractors Ltd. (supra), which say that in the absence of exemption particularized in Rule 4(2) of the Customs Valuation Rules and clear and cogent evidence of contemporaneous import, it is mandatory for the Customs to accept the invoice value. **In these cases, no evidence is brought on record to show that the transaction value is not the true commercial value.**

6. I further observe that an identical issue has already been decided by the undersigned vide Order-in-Appeal No. 59-115 (SM)CUS/JPR/2019 dated 05.04.2019 passed in the appeal filed by M/s. Century Metal Recycling Pvt. Ltd., Tarapur Palwal & M/s. CMR Nikkei India Pvt. Ltd., Bawal Rewari wherein I set aside the enhancement of the assessable value and allowed the appeal accepting the value declared by the appellant(s)."

(emphasis supplied)

6. Shri S.K. Rahman, learned authorized representative appearing for the department made the following submissions:

- (i)** The Assessing Officer had reason to doubt the accuracy of the value declared in the Bills of Entry submitted by the importers as they were grossly undervalued as compared to

the contemporaneous import data and since the importers had submitted letters clearly stating that they accepted that the value declared by them in the Bills of Entry was on the lower side and, therefore, liable to be rejected under rule 12 of the 2007 Valuation Rules, and they also accepted the value of goods indicated by the Assessing Officer on the basis of data of contemporaneous import of similar/identical goods, and also stated that they did not want any personal hearing to be provided or a speaking order to be passed in the matter, and that the Assessing Officer should re-determine the value and re-assess the duty in accordance with the value proposed, the Assessing Officer committed no illegality in re-determining the value in terms of the value accepted by the importers. Subsequently, the goods were also cleared by the importers on payment of duty on the enhanced value after the out of charge order was passed;

- (ii) The out of charge was given only after the importers had deposited the differential customs duty on the enhanced value and all the appeals were filed by the importers before the Commissioner (Appeals) after the out of charge order was given. It was, therefore, not open to JSB Aluminium to challenge the assessed value of goods determined on the basis of the consent given by them by filing appeals before the Commissioner (Appeals);
- (iii) What is admitted need not be proved. In support of this contention, reliance has been placed on the judgment of the Supreme Court in **Commissioner of C. Ex., Madras vs. Systems & Components Pvt. Ltd.**⁴;

4. **2004 (165) ELT 136 (SC)**

- (iv) Principles of natural justice have not been violated as the importers themselves stated that they accepted the value proposed by the department and this statement in the letters addressed to the Assistant Commissioner has not been retracted. In support of this contention, reliance has been placed on the decision of the Tribunal in **DJP International vs. Commissioner of Customs (ICD), New Delhi**⁵. Learned authorised representative also pointed out that the appeal filed by the department against the aforesaid decision of the Tribunal was dismissed by the Supreme Court on 08.07.2016 in **DJP International vs. Commissioner of Customs (ICD), New Delhi**⁶;
- (v) The basis for re-determination of the value was shown and explained to the importers and the method of re-determination of value was also shown to the importers;
- (vi) Once the out of charge had been given, it is not open to the importers to contest the value for the reason that it is not possible for the department to inspect the goods. In this connection, reliance has been placed on the decision of the Tribunal in **Advanced Scan Support Technologies vs. Commissioner of Customs, Jodhpur**⁷;
- (vii) The order passed by the Commissioner (Appeals) deserves to be set aside for the reason that the consent letters submitted by the importers have not been considered at all;
- (viii) The Commissioner (Appeals) committed an error in placing reliance on the decision of the Supreme Court in **Eicher**

5. 2017 (350) E.L.T. 294 (Tri.- Del)
6. 2017 (350) E.L.T. A65 (S.C.)
7. 2015 (326) E.L.T. 185 (Tri.-Del.)

Tractors Ltd. vs. Commissioner of Customs, Mumbai⁸; and

- (ix)** The Commissioner (Appeals) has placed reliance on the earlier order dated 05.04.2019 passed by the Commissioner (Appeals) in the appeals filed by M/s Century Metal Recycling Private Limited and M/s CMR Nikkei Private Limited. This order has already been set aside by the Tribunal in **Commissioner of Customs (Preventive), Jaipur vs. Century Metal Recycling Pvt. Ltd.⁹.**

7. The learned counsel for the respondents has merely sent a communication that he would not like to make any oral submissions and the appeals may be decided on the basis of the grounds contained in the Memorandum of Appeal.

8. The submissions advanced by the learned authorized representative for the department have been considered. The grounds taken in the Memo of Appeal have also been considered.

9. The order passed by the Commissioner (Appeals) has completely ignored the consent letters submitted by JSB Aluminium. In the present case, as noticed above, JSB Aluminium had made a categorical statement in the letters that it was accepting that the value declared by it in the Bills of Entry was lower than the value at which identical/similar goods had been imported at or about the same time in comparable quantities and in comparable commercial transactions and so the value declared by it in the Bills of Entry should be rejected under rule 12 of the 2007 Valuation Rules and re-determined under rule 9 on the price made known to it by the Assessing Officer, which price was acceptable

8. **2000 (122) E.L.T. 321 (S.C.)**

9. **Customs Appeal No. 51976 of 2019 decided on 19.08.2024**

to JSB Aluminium. JSB Aluminium also specifically stated that because of the acceptance of the enhanced value, it did not want any personal hearing to be provided or a speaking order to be passed and that the value should be re-determined in accordance with the value as proposed by the Assessing Officer, and accepted by it. The Assessing Officer was, therefore, not required to give reasons for rejection of the transaction value and determination of the assessable value.

10. It is well settled that what is admitted is not required to be proved by the department. This issue has been settled by the Supreme Court in **Systems & Components** and the relevant portion of the judgment of the Supreme Court is reproduced below:

"5. The Appeal filed by the Department has been disposed of by the Tribunal by holding that the Department has not proved that these parts were specifically designed for manufacture of Water Chilling Plant in question. The Tribunal has noted the Technical details supplied by the Respondents and the letter of the Respondents dated 30th November, 1993 giving details of how these parts are used in the Chilling Plant. The Tribunal has still strangely held that this by itself is not sufficient to show that they are specifically designed for the purpose of assembling the Chilling Plant. We are unable to understand this reasoning. **Once it is an admitted position by the party itself, that these are parts of a Chilling Plant and the concerned party does not even dispute that they have no independent use there is no need for the Department to prove the same. It is a basic and settled law that what is admitted need not be proved."**

(emphasis supplied)

11. The decision of the Supreme Court in **Eicher Tractors**, on which reliance has been placed by the Commissioner (Appeals) to hold that the transaction value cannot be rejected without clear and cogent

evidence, would not be applicable to the facts of the case. The observations made by the Supreme Court that the transaction value cannot be rejected without clear and cogent evidence produced by the department was not in respect of a case where the importer had accepted the value proposed by the Assessing Officer and had also made a request that neither a show cause notice should be issued nor a speaking order should be passed.

12. It also needs to point out that the earlier decision dated 05.04.2019 given by the Commissioner (Appeals) in the appeals filed by M/s Century Metal Recycling Private Limited and M/s CMR Nikkei Private Limited, wherein the enhancement of the assessable value was set aside and the appeals were allowed accepting the value declared by the appellant was set aside by this Bench of the Tribunal in **Century Metal**.

13. The issues that have been raised in these appeals have been considered at length by this Bench of the Tribunal in **Century Metal Recycling**. In the said decision, while examining the contention of learned counsel for the respondents that letters were submitted by the importers under coercion, the Bench referred to a chart. It would, therefore, be appropriate to provide details contained in the following chart:

S.NO.	BILL OF ENTRY NO.	DATE OF BILL OF ENTRY	DATE OF CONSENT LETTER	OUT OF CHARGE DATE
1.	5930178	03.12.2019	03.12.2019	05.12.2019
2.	5928507	03.12.2019	02.12.2019	05.12.2019
3.	5929173	03.12.2019	03.12.2019	07.12.2019
4.	6164733	20.12.2019	20.12.2019	23.12.2019
5.	5931600	03.12.2019	03.12.2019	05.12.2019
6.	5927747	03.12.2019	03.12.2019	05.12.2019
7.	6004219	09.12.2019	09.12.2019	11.12.2019
8.	5990486	07.12.2019	07.12.2019	11.12.2019
9.	5931270	03.12.2019	03.12.2019	05.12.2019

10.	6166013	20.12.2019	20.12.2019	24.12.2019
11.	6095902	16.12.2019	16.12.2019	19.12.2019
12.	6291673	30.12.2019	30.12.2019	01.01.2020
13.	6290762	30.12.2019	30.12.2019	03.01.2020
14.	6267564	28.12.2019	26.12.2019	30.12.2019
15.	6165153	20.12.2019	20.12.2019	23.12.2019
16.	6290809	30.12.2019	30.12.2019	31.12.2019
17.	6292436	30.12.2019	30.12.2019	01.01.2020
18.	6221616	24.12.2019	24.12.2019	30.12.2019
19.	6335881	03.01.2020	03.01.2020	06.01.2020
20.	6457140	13.01.2020	13.01.2020	20.01.2020
21.	6324770	02.01.2020	02.01.2020	06.01.2020
22.	6370646	06.01.2020	06.01.2020	09.01.2020
23.	6563004	21.01.2020	21.01.2020	23.01.2020
24.	6324071	02.01.2020	02.01.2020	06.01.2020
25.	6669041	28.01.2020	28.01.2020	31.01.2020
26.	6411014	09.01.202	09.01.2020	20.01.2020
27.	6411305	09.01.2020	09.01.2020	15.01.2020
28.	6368622	06.01.2020	06.01.2020	09.01.2020
29.	6335410	03.01.2020	03.01.2020	06.01.2020
30.	6562415	21.01.2020	21.01.2020	23.01.2020
31.	6562899	21.01.2020	21.01.2020	24.01.2020
32.	6668258	28.01.2020	28.01.2020	01.02.2020
33.	6411775	09.01.2020	09.01.2020	15.01.2020
34.	6492827	16.01.2020	16.01.2020	20.01.2020
35.	6825977	10.02.2020	10.02.2020	12.02.2020
36.	6826334	10.02.2020	10.02.2020	14.02.2020
37.	6857276	12.02.2020	12.02.2020	14.02.2020
38.	6858428	12.02.2020	12.02.2020	14.02.2020
39.	6913020	17.02.2020	17.02.2020	19.02.2020
40.	6913766	17.02.2020	17.02.2020	19.02.2020
41.	6884126	14.02.2020	14.02.2020	17.02.2020
42.	6872115	13.02.2020	13.02.2020	17.02.2020
43.	6931412	18.02.2020	18.02.2020	21.02.2020
44.	6857600	12.02.2020	12.02.2020	27.06.2018
45.	6932340	18.02.2020	18.02.2020	22.02.2020
46.	6931712	18.02.2020	18.02.2020	21.02.2020
47.	6930985	18.02.2020	18.02.2020	20.02.2020
48.	6945421	19.02.2020	18.02.2020	21.02.2020
49.	6932265	18.02.2020	18.02.2020	20.02.2020
50.	6759309	05.02.2020	05.02.2020	06.02.2020
51.	6994611	24.02.2020	24.02.2020	27.02.2020
52.	6912412	17.02.2020	17.02.2020	19.02.2020
53.	6885138	14.02.2020	14.02.2020	17.02.2020
54.	6956830	20.02.2020	20.02.2020	28.02.2020
55.	7477064	18.04.2020	18.04.2020	04.05.2020
56.	7476108	18.04.2020	18.04.2020	04.05.2020
57.	7455932	16.04.2020	15.04.2020	04.05.2020
58.	7470022	17.04.2020	17.04.2020	04.05.2020
59.	7458141	16.04.2020	15.04.2020	04.05.2020

60.	7470072	17.04.2020	17.04.2020	04.05.2020
61.	7457661	16.04.2020	15.04.2020	04.05.2020
62.	7458213	16.04.2020	15.04.2020	04.05.2020
63.	7457805	16.04.2020	15.04.2020	04.05.2020
64.	7476235	18.04.2020	18.04.2020	04.05.2020
65.	7457754	16.04.2020	15.04.2020	06.05.2020
66.	7475804	18.04.2020	18.04.2020	06.05.2020
67.	7470159	17.04.2020	17.04.2020	06.05.2020
68.	7496660	21.04.2020	21.04.2020	06.05.2020
69.	7455923	16.04.2020	15.04.2020	06.05.2020
70.	7475798	18.04.2020	18.04.2020	06.05.2020
71.	7477113	18.04.2020	18.04.2020	06.05.2020
72.	7395061	04.04.2020	28.03.2020	06.05.2020
73.	7469865	17.04.2020	16.04.2020	06.05.2020
74.	7566210	01.05.2020	01.05.2020	08.05.2020
75.	7469807	17.04.2020	17.04.2020	06.05.2020
76.	7519846	24.04.2020	24.04.2020	06.05.2020
77.	7567856	01.05.2020	01.05.2020	11.05.2020
78.	7566892	01.05.2020	01.05.2020	08.05.2020
79.	7455900	16.04.2020	15.04.2020	08.05.2020
80.	7612261	07.05.2020	07.05.2020	12.05.2020
81.	7612129	07.05.2020	07.05.2020	13.05.2020
82.	7612632	07.05.2020	07.05.2020	13.05.2020
83.	7638416	11.05.2020	11.05.2020	14.05.2020
84.	7638492	11.05.2020	11.05.2020	14.05.2020
85.	7612824	07.05.2020	07.05.2020	15.05.2020
86.	7538433	27.04.2020	27.04.2020	15.05.2020
87.	7639252	11.05.2020	11.05.2020	16.05.2020
88.	7646737	12.05.2020	N.A.	16.05.2020
89.	7643939	12.05.2020	12.05.2020	16.05.2020
90.	7643701	12.05.2020	12.05.2020	18.05.2020
91.	7644738	12.05.2020	12.05.2020	18.05.2020
92.	7578591	03.05.2020	02.05.2020	18.05.2020
93.	7710572	20.05.2020	20.05.2020	26.05.2020
94.	7711514	20.05.2020	20.05.2020	26.05.2020
95.	7838527	06.06.2020	06.06.2020	08.06.2020
96.	7064779	29.02.2020	27.02.2020	05.03.2020
97.	7082679	02.03.2020	02.03.2020	05.03.2020
98.	7064999	29.02.2020	29.02.2020	05.03.2020
99.	7096833	03.03.2020	02.03.2020	06.03.2020
100.	7096945	03.03.2020	02.03.2020	06.03.2020
101.	7097689	03.03.2020	03.03.2020	13.03.2020
102.	7150699	07.01.2020	07.01.2020	17.03.2020
103.	7142038	06.03.2020	06.03.2020	17.03.2020
104.	7150368	07.03.2020	07.03.2020	19.03.2020
105.	7227467	13.03.2020	13.03.2020	20.03.2020
106.	7268083	17.03.2020	16.03.2020	19.03.2020
107.	7255435	16.03.2020	16.03.2020	22.04.2020
108.	7328200	21.03.2020	19.03.2020	22.04.2020
109.	7327236	21.03.2020	19.03.2020	23.04.2020

110.	7455899	16.04.2020	15.04.2020	29.04.2020
111.	7368683	29.03.2020	28.03.2020	30.04.2020
112.	7368682	29.03.2020	28.03.2020	30.04.2020
113.	7469811	17.04.2020	16.04.2020	30.04.2020
114.	7469796	17.04.2020	16.04.2020	30.04.2020
115.	7455893	16.04.2020	15.04.2020	30.04.2020
116.	7455892	16.04.2020	15.04.2020	30.04.2020
117.	7455891	16.04.2020	15.04.2020	30.04.2020

14. Thus, for the reasons recorded in this order and the reasons recorded by the Bench in **Century Metal** for setting aside the order passed by the Commissioner (Appeals), the present impugned order dated 11.12.2020 passed by the Commissioner (Appeals) allowing the 117 appeals deserves to be set aside and is set aside. All the 117 appeals filed by the department are, accordingly, allowed and the enhancement in the value of the imported goods by the Assessing Officer is maintained.

(Order pronounced on **02.09.2024**)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Golay, Shreya