(2015) 10 SC CK 0038

In the Supreme Court Of India

Case No : Civil Appeal No. 3149 of 2007

Commissioner of Customs, Mumbai — APPELLANT

Vs

Baron International Ltd. — RESPONDENT

Date of Decision : 08-10-2015

Acts Referred:
Customs Act, 1962 — Section 130E, 14

Citation : (2016) 331 ELT 16

Hon'ble Judges : A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench : Division Bench

Advocate : S/Shri K. Radhakrishnan, Senior Advocate, Arijit Prasad, Ms. Aruna Gupta and B. Krishna Prasad, Advocates, for the Appellant; S/Shri Sridharan, Senior Advocate, M.P. Devanath, Ms. L. Charanaya, S. Vasudevan, Ms. Nupur Maheshwari, Hemant Bajaj, Anandh K. and Aditya Bhattacharya, Advocates, for the Respondent

Final Decision : Allowed

Judgement

1. The respondents herein had imported certain components of television from different countries and declared the same as components. The Department, after examination of the matter, took the view that the import actually was of complete television and not the components thereof and, therefore, the assessee had misdeclared the goods as components and undervalued. On that basis, show cause notice was issued to the respondents. The respondents replied to the show cause notice giving detailed explanation as to how the goods in question were in fact only the components and not the complete television. Pertinently, the adjudicating authority felt satisfied with the explanation and dropped the proposed duty demand in the show cause notice. However, the Department was not convinced by this order of the adjudicating authority and, therefore, challenged the same by filing appeal before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). The two Member Bench which heard the matter initially differed with each other. The matter was, therefore, referred to the third Member. The third Member has decided the issue by holding that the goods were

in fact components and they were not undervalued.

2. After going through the order, we find that there is a detailed and elaborate discussion on various aspects and after taking the material that was placed on record into consideration, a finding of fact is arrived at that the goods in question were in fact the components and not the complete set of television.

3. We entirely agree with the majority decision of the Tribunal and do not find that this is a fit case for interference.

4. The appeal is, accordingly, dismissed.

