(2011) 09 KAR CK 0045

In the Karnataka High Court

Case No : C.S.T.A. No''s. 12-13 of 2008

Jagadish Bajaj APPELLANT

Vs

Commissioner of Customs, Bangalore RESPONDENT

Date of Decision : 08-09-2011

Acts Referred:
Customs Act, 1962 — Section 129, 130 (c)

Citation : (2012) 281 ELT 71

Hon'ble Judges : Ravi Malimath, J;N. Kumar, J

Bench : Division Bench

Advocate : Kiran S. Javali, for the Appellant; T.M. Venkata Reddy, for the Respondent

Final Decision : Dismissed

Judgement

N. Kumar, J.—Both these appeals are preferred by the assessees challenging the order passed by the Tribunal 2008 (129) ECC 211 which has held that the assessees are not entitled to the benefit of exemption under Indo-Sri Lankan Free Trade Agreement (ISFTA) and therefore, they are liable to pay duty and also liable for payment of anti-dumping duty and also C.V. duty. Therefore, the question that arises for consideration in these appeals is whether there is liability of the assessee to pay duty? In other words, the question that arises for consideration before this Court is regarding determination of the rate of duty payable. The said question has to be adjudicated buy the Apex Court under Sec. 130(c) of the Customs Act, 1962 as it does not fall within the purview of Sec. 129 of the Act as held by this Court in the case of The Commissioner of Customs Vs. Motorola India Limited, Accordingly, both the appeals are rejected reserving liberty to the assessees to approach the Apex Court.

