

(2014) 01 KAR CK 0277
In the Karnataka High Court
Case No : C.S.T.A. No. 52 of 2009

Tata Power Company Ltd.

APPELLANT

Vs

Commissioner of Customs

RESPONDENT

Date of Decision : 29-01-2014

Acts Referred:

Citation : (2014) 25 GSTR 374

Hon'ble Judges : N. Kumar, J;C.R. Kumaraswamy, J

Bench : Division Bench

Advocate : Sangram S. Kulkarni, Advocate for the Appellant; Jeevan J. Neeralgi, Advocate for the Respondent

Judgement

N. Kumar, J.—The substantial question of law which arises for consideration in this appeal is, whether there is no liability to pay customs duty on facilitation charges, demurrage charges, bank charges and survey fees incurred by the assessee while importing furnace oil to its factory premises. Therefore, the question is about the valuation of the goods and the customs duty payable thereon. Whether the value of the goods for the purpose of assessment is required to be increased or decreased, is a question that relates directly and proximately to the value of the goods for the purpose of assessment. Determination of rate of duty in relation to any goods include determination of a question whether any goods or not, whether there is an import or not, the process, if any, undertaken in the service centre amounts to manufacture or not, whether there is an export or not and if the goods imported or exported during, are dutiable goods or not, would fall within the meaning of the expression "determination of the rate of duty of customs or the value of the goods for the purposes of assessment of duty" used in section 130 and section 130E of the Act. The dispute in question does not fall within the jurisdiction of the High Court u/s 130 of the Act. Therefore, the appeal filed is not maintainable and the assessee has to approach the apex court u/s 130E of the Act. Therefore, the appeal is dismissed reserving liberty to the assessee to approach the apex court.