

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH - 160017
DIVISION BENCH
COURT NO. I

Appeal No. C/4104/2012-CU[DB]

Arising out of Order-in-Appeal No. 302/SVS/RTK/2012, Dated: 14.08.2012
Passed by the Commissioner of Central Excise (Appeals), Delhi-III,
Gurgaon

Date of Hearing: 22.02.2019

Date of Decision: 22.02.2019

GOODLIFE IMPEX PVT LTD

Vs

**COMMISSIONER OF CENTRAL EXCISE
DELHI-III**

Appellant Rep by: Mr Vijender Vats, Adv.
Respondent Rep by: Mr Harvinder Singh, AR

CORAM: Ashok Jindal, Member (J)
Bijay Kumar, Member (T)

Cus - The assessee imported one consignment declaring the goods as Cellcom ATF, Cellcom ASF and Cellcom ATS - The adjudicating authority while assessing the bill of entry, enhanced the value - Considering the fact that in this case, no speaking order under Section 17(5) of Customs Act, 1965 has been passed by adjudicating authority assigning the reason why value of the imported goods in question has been enhanced; therefore, the adjudicating authority is directed to pass a speaking order why the adjudicating authority has enhanced the value after giving the opportunity to being heard to the assessee - The adjudicating authority shall pass an appropriate order in accordance with law - The assessee is also directed to appear before the adjudicating authority within 5 days of receipt of this order for fixing the date of hearing: CESTAT

Matter remanded

FINAL ORDER NO. 60154/2019

Per: Ashok Jindal:

The appellant is in appeal against the impugned order wherein the Ld. Commissioner (Appeals) passed the following order:-

"Since no assessment order is available on record in respect of the bill of entry under agitation the appeal is not maintainable following the judgment of Hon'ble High Court of Karnataka. The appellants are advised

to approach the proper office for issue of assessment order and thereafter take appropriate action."

2. The facts of the case are that the appellant imported one consignment declaring the goods as Cellcom ATF, Cellcom ASF and Cellcom ATS declared the value @US\$ 1065/MT. The adjudicating authority while assessing the bill of entry, enhanced the value to US\$ 2820/MT. The said assessment was challenged by the appellant before the Ld. Commissioner (Appeals) on the ground that the enhancement of value is not correct. The Ld. Commissioner (Appeals) advised to the appellant to approach the adjudicating authority for passing a speaking order.

3. Heard the parties.

4. Considering the fact that in this case, no speaking order under Section 17(5) of the Customs Act, 1965 has been passed by the adjudicating authority assigning the reason why value of the imported goods in question has been enhanced; therefore, we direct the adjudicating authority to pass a speaking order why the adjudicating authority has enhanced the value after giving the opportunity to being heard to the appellant. The adjudicating authority shall pass an appropriate order accordance with law within 15 days of receipt of this order. The appellant is also directed to appear before the adjudicating authority within 5 days of receipt of this order for fixing the date of hearing.

5. The appeal is disposed of by way of remand.

6. Copy of the order be given dasti.

(Dictated and pronounced in the open court)