

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH, AHMEDABAD
COURT NO. I**

Appeal No. C/11325/2017-DB

Arising out of Order-in-Appeal No OIA-AHD-CUSTM-000-APP-106-16-17,

Dated: 10.03.2017

Passed by Commissioner (Appeal) of Central Excise and ST, Ahmedabad

Date of Hearing: 04.02.2019

Date of Decision: 01.03.2019

M/s SAIRAM ENTERPRISE

Vs

**COMMISSIONER OF CUSTOMS
AHMEDABAD**

Appellant Rep by: Shri N D George, Adv.

Respondent Rep by: Shri Sanjay Shukla, Superintendent AR

CORAM: Ramesh Nair, Member (J)

Raju, Member (T)

Cus - The issue involved is the enhancement of value of imported PU Belts imported from M/s. Wenzhou Wensen Leather Company Limited, Zhejiang, China, on the basis of NIDB data - In respect of the same product, supplied by the same supplier M/s. Wenzhou Wensen Leather Company Limited, Zhejiang, China, the Customs department made out various cases for enhancement of the value on the same facts and law point - In case of M/s. SRR International - **2019-TIOL-287-CESTAT-AHM, M/s. Sumit Enterprises and M/s. Liberty Enterprises - **2019-TIOL-380-CESTAT-AHM**, this Tribunal has allowed the appeals of the assessee - Since the common issue and facts are involved, Tribunal need not to discuss the same again and again - Therefore, following the ratio of the decision of Tribunal, the impugned order is set aside: CESTAT**

Appeal allowed

Case laws cited:

M/s. SRR International vs. CC - **2019-TIOL-287-CESTAT-AHM...Para 2**

M/s. Sumit Enterprises and M/s. Liberty Enterprises vs. CC - **2019-TIOL-380-CESTAT-AHM...Para 2**

FINAL ORDER NO. A/10405/2019

Per: Ramesh Nair:

The issue involved in the present case is the enhancement of the value of imported PU Belts imported from M/s. Wenzhou Wensen Leather Company Limited, Zhejiang, China, on the basis of NIDB data.

2. Shri N.D. George, Ld. Counsel appearing on behalf of the appellant, at the outset submits that in the identical goods imported from the same supplier from China, the case of enhancement of value was made out against various parties namely, M/s. S.R.R. International, M/s. Sumit Enterprises and M/s. Liberty Enterprises etc. He submits that the Tribunal in the said cases, allowed the appeals of the appellants as detailed below:-

(a) M/s. SRR International vs. CC, Mundra (Appeal No. C/12341/2018-DB) vide order No. A/12702/2018 dated 04.12.2018. = 2019-TIOL-287-CESTAT-AHM

(b) M/s. Sumit Enterprises and M/s. Liberty Enterprises vs. CC, Mundra (Appeal Nos. C/11804, 12543/2018-DB) – vide order No. A/12719-12720/2018 dated 07.12.2018. = 2019-TIOL-380-CESTAT-AHM

He submits that, as per the consistent view taken by the Tribunal in the above cases, the present appeal, based on the same set of facts, product and the same supplier, also deserve to be allowed.

3. Shri Sanjay Shukla, Ld. Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. We have carefully considered the submissions made by both the sides and perused the record. We find that in respect of the same product, supplied by the same supplier M/s. Wenzhou Wensen Leather Company Limited, Zhejiang, China, the Customs department made out various cases for enhancement of the value on the same facts and law point. In the case of M/s. SRR International, M/s. Sumit Enterprises and M/s. Liberty Enterprises, this Tribunal has allowed the appeals of the assessee. Since the common issue and facts are involved, we need not to discuss the same again and again. Therefore, following the ratio of the above decision of the Tribunal, we set-aside the impugned order and allow the appeal.

(Order pronounced in the open court on 01.03.2019)