



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद
 OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,
 चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhavan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
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 DIN -20260371MN00004984D7

क	फाइलसंख्या FILE NO.	S/49-378/CUS/MUN/2024-25
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमाशुल्क अधिनियम, 1962 कीधारा 128(क)के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	MUN-CUSTM-000-APP-972-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	31.03.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	OIO No. 03/2024/ICD/Sonipat, dated 31.12.2024 issued by the Asstt Commissioner of Customs, ICD, Sonipat
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	31.03.2026
	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	M/s. Suncity Metals and Tubes Pvt Ltd, 503/2, 520/P2, Guntha, Gundala, Gandhidham Mundra Highway, Mundra, Kachch- 370421.
	1. यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है। This copy is granted free of cost for the private use of the person to whom it is issued.	
	2. सीमाशुल्क अधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपरसचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकता है। Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.	
	निम्नलिखित सम्बन्धित आदेश/Order relating to :	
(क)	बैगज के रूप में आयातित कोई माल .	
(a)	any goods imported on baggage.	



(ख)	भारतमें आयात करने हेतु कि सीवाहनमें लादा गया लेकिन भारतमें उनके गन्तव्यस्थान पर उतारे गए माल या उस गन्तव्यस्थान पर उतारे जाने के लिए अपेक्षित माल उतारे जाने पर या उस गन्तव्यस्थान पर उतारे गए माल की मात्रामें अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उसके साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट, 1870 के मद सं. 6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साधमूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्षक के अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु. 1000/- (रूपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां, यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु. 200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु. 1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application of the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :
	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपील अधिकरण, पश्चिमी क्षेत्रीय पीठ
	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	दूसरी मंजिल, बहुमाली भवन, निकट गिरधर नगर पुल, असारवा, अहमदाबाद-380016
	2 nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए -
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -

(क)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहज़ाररुपए.
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;
(ख)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो;पाँचहज़ाररुपए
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;
(ग)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो;दसहज़ाररुपए.
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees
(घ)	इसआदेशकेविरुद्धअधिकरणकेसामने,मांगेगएशुल्कके %10 अदाकरनेपर,जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं,यादंडके %10 अदाकरनेपर,जहांकेवलदंडविवादमेंहै,अपीलरखाजाएगा।
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.
6.	उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्नहोनेचाहिए.
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-
	(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or
	(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.



ORDER-IN-APPEAL

M/s. Suncity Metals and Tubes Private Limited, 503/2, 520/P2, Guntha, Gundala, Gandhidham Mundra Highway, Mundra, Kachch- 370421 (hereinafter referred to as the "appellant") have filed the present appeal in terms of Section 128 of the Customs Act, 1962 against the OIO No. 03/2024/ICD/Sonipat, dated 31.12.2024 (hereinafter referred to as the "impugned order") issued by the Asstt Commissioner of Customs, ICD, Sonipat (hereinafter referred to as the "adjudicating authority").

2. Briefly stated, facts of the case is that the appellant filed Bill of Entry No.6254397 dated 21 10.2024, under Section 46(1) of the Customs Act, 1962 for clearance of various "Stainless Steel Cold Rolled (Coil For MFG Pipe and Tube) Grade:J3", by classifying the same under Customs Tariff Heading 7219 and self-assessed the duty under Section 17(1) of the Act ibid. The goods covered under said Bill of Entry have been declared to be purchased from M/s.Intexport Steel, Hong Kong, China.

2.1 The aforementioned Bill of Entry was allocated to the assessing officer for assessment under Faceless Assessment System and during verification of the self-assessment of the aforementioned Bill of Entry done by the importer, it was noticed that the declared value of the goods viz. USD 1.16 per Kg and USD 1.175 per Kg, were lower than the contemporaneous import of similar goods at various ports for relevant period. While comparing the contemporaneous imports data, it appeared that the impugned goods had been imported by other importers at much higher prices. Therefore, the declared value of the goods was rejected by the assessing officer and the impugned goods were assessed at enhanced rate of USD 1.295 per kgs, on the basis of contemporaneous import data of similar goods being imported into India and cleared at various ports and as per the Order No.02/2023-Cus dated 15.11.2023 issued by Directorate of Valuation read with minutes of meeting dated 03.07.2024 wherein precautionary price of subject goods is mentioned as USD 1.295.

2.2 The adjudicating authority vide impugned order rejected the declared transaction value of goods viz. USD 1.16 per Kg and USD 1.175 per Kg, imported vide Bill of Entry No.6254397 dated 21.10.2024, under Rule 12(1) of CVR, 2007 and re-determine the declared value as USD 1.295 per Kgs, in terms of Rule 5 of the Customs Valuation (Determination of Value of the Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962, without prejudice to any other action that may be taken under this Act.

SUBMISSIONS OF APPELLANT

3. Being aggrieved with the impugned order, the Appellant have filed the present appeal and mainly contended the following:

3.1 The assessing officer has assessed the impugned BE in contravention to the principle of Natural justice as he had not granted personal hearing in spite of disagreement by the appellant which was communicated on the PORTAL vide his reply dated 06/12/2024 for proposed loading(enhancement) of value as proposed by the proper officer

3.2 When the value of "identical goods" are available, value of "similar goods" cannot be adopted. Also the assessing officer made a wrong statement in Para 6.4 of the impugned "order" that value of "identical goods" are not available. In this regard it is stated that the for the "identical goods" imported from the same supplier and for same commercial value in the contemporaneous period the BEs have been assessed by the proper officer of Customs at nearest time of import vide BE No. 7561970 DT 01/01/2025 @1.132 USD per Kg for 'identical goods' imported by the Appellant. Similarly the information for the value of 'identical goods' in other four Bill of entries i.e. BE No.6078435 Dt. 11/10/2024/ BE No.6083945 Dt. 12/10/2024, 6695724 Dt. 15/11/2024 & 6695502 Dt. 15/11/2024 'was made available to the Assessing officer by the appellant vide their reply Dt. 06/12/2024 and inspite of these facts on records, in this case the assessing officer had assessed the impugned BE in contravention of the provisions of CVR 2007

Is further stated that the CVR, 2007 provides the method for the mination of the method of valuation and as per rule 3(4) of the said rule it is Wided that if the value cannot be determined under the provisions of sub-rule of rule 3 of CVR, 2007, the value shall be determined by "proceeding sequentially" through rule 4 to 9. In view of the above, the assessing officer made a grave error of law by jumping to rule (5) of the CVR,2007 by comparing the value of the goods of so called "similar goods" whereas in this case the value of "identical goods" was available to him (as the assessed Bill of entries for identical goods of the same supplier to us were available before him on his portal and the copies of assessed BE No.6078435 Dt. 11/10/2024/ BE No.6083945 Dt. 12/10/2024, 6695724 Dt. 15/11/2024 & 6695502 Dt. 15/11/2024 were specifically brought to his notice by the appellant vide their reply dt. 06/12/2024 as stated above) and in such



cases rule 4 of CVR 2007 was applicable and as such the assessing officer had made blatant lie/mis-statement in Para 6.4 holding that:

"As per NIDB import data, there are no identical goods available for determination of value as per Rule 4 of CVR 2007"

Attention in this regard is further invited towards the BE No.6078435 Dt. 11/10/2024/ BE No.6083945 Dt. 12/10/2024, 6695724 Dt. 15/11/2024 & 6695502 Dt. 15/11/2024 which pertains to "identical goods" supplied by the same supplier to us at "same commercial level" and "nearest time of import" and as such there is no ground left with the assessing officer to discard the value of 'identical goods' and adopt the value of "similar goods"

In view of the above factual position the details of assessable value of identical goods" was in the domain of the adjudicating authority and therefore the adjudicating authority in blatant defiant of Customs act and rules as stated above, re-determined the value as per Rule 5 of CVR, 2007, adopting the price of "similar goods" whereas the price of the "identical goods" was available before him for the identical goods supplied from the same supplier and supplied to us(same importer) and at same commercial level as such the impugned BE should have been assessed on the basis of price available for "identical goods taking resort to Rule 4 of CVR, 2007 by the adjudicating authority instead of taking resort to Rule 5 of CVR,2007 and as such the impugned order is bad in law

3.4 In this regard it is stated that the Customs department cannot enhance the value by rejecting the value of 'identical goods' which were available on the Customs portal or brought to his knowledge as state above specifically when the value of said identical goods are for nearest time of period and from same supplier and for same commercial level. Reliance is placed upon the decision of CESTAT Chennai in the case of COMMISSIONER OF CUSTOMS, NEW DELHI VS INTERNATIONAL TRADERS reported at 2009(239) ELT290(Tri-Delhi)

In view of the above, the adjudication officer made a grave error in re-determining the value to 1.295 USD/kg by adopting Rule 5 for similar goods when the contemporaneous "assessed" value for identical goods at the same port and from the same supplier was available before him. In such cases the adjudicating authority should have adopted the price of identical goods as per Rule 4 of CVR 2007.

3.5 In this case the description of comparable imports relied upon by Department had not been made available to the appellant and not been reflected anywhere in the adjudicating order and the same is not for same commercial value and is not the same for same quality, characteristics and as such the value

of such so-called similar goods cannot be adopted by the adjudicating authority Attention in this regard is invited towards the decision of CESTAT in the case of GLOBAL INDUSTRIES Versus COMMISSIONER OF CUSTOMS, COCHIN Reported at 2011 (272) E.L.T 724 (Tri. Bang.)

3.6 The proper officer of the customs in his query" dated 22/10/2024 did not raise query to the effect that contemporaneous value for "identical goods" is not available before him and therefore he wanted to resort to contemporaneous value of "similar goods" to re-determine the "value" as per rule-5 of CVR 2007, without adopting the rule-4 of CVR-2007 In view of the above BE has been re-assessed against the principle of natural justice by adopting the value of "similar goods" under rule-5 of CVR Rules, 2007 The impugned order deserves to be set aside on this point as the same has been passed on the "grounds" which were not the subject matter atter of the objection/query of the adjudicating authority in his quarry dated 22/10/2024.

3.7 In this regard it is further stated that "proper officer" of customs while discharging his duty is duty bound only to Customs Act and rules and thereof and he cannot follow any direction of higher authorities which are in contravention of CVR 2007 and as such the impugned order which has been passed as per directions issued under CAVR order No 02/2003-CUS Dt 15/11/2023 issued by the Directorate of Valuation (as mentioned in Para-2 of the impugned order) is illegal and BAD in Law and requires to be quashed.

3.8 The assessing officer has not given any finding that the even price adopted by him as per Table-A of the Para-5 of impugned order for the "similar goods" are comparable with regard to "commercial level" /"quantity level" and "characteristics" thickness of the sheet, etc: The assessing officer had also not suitably "adjusted" the "price as required as per rule sub rule (2) of rule 5 read with rule 4(1)(c) of CVR Rules 2007 .

3.9 The impugned order is bad in law because the same has been passed thout supplying the appellant the copies of relied upon Bill of entries as per Table-1 to Para -5 of the impugned order relating to so-called "similar goods".It is a settled law that the value cannot be enhanced for imported goods on the basis of other Bill of entries, the copies of which are not supplied to the importer. The assessing officer has not supplied the relevant copies of invoice and Bill of entries against the price adopted by him as per Table-A of Para-5 of the "order" and as such in absence of the same it cannot be justified by the adjudicating authority that the above BEs for so called similar goods were for same commercial value and were for similar goods and were for nearest time of import. Even otherwise it is a settled law that the value cannot be enhanced for imported goods on the basis of other



Bill of entries, the copies of which are not supplied to the importer. Reliance in this regard is made towards the CESTAT judgment in the case of SHREE PANCHGANGA AGRO vs COMMISSIONER OF CUSTOMS, NHAVA SHEVA reported at 2010 (250) E.L.T. 55 (Tri. - Mumbai). Further reliance is made towards the decision in the case of MANISH MEHTA Versus COMMISSIONER OF CUSTOMS (ACC & IMP), MUMBAI reported at 2008 (230) E.I.T 516 (Tri. Mumbai)

3.10 The order do not reflect any where that prices adopted by the adjudicating authority as per Table -A as per Para -5 of the "order") were "declared value" by the importers or "loaded assessable value" by the customs department because the "loaded assessable value" cannot be termed as "contemporaneous value" as per settled law by CESTAT: The order do not reflect any where that prices adopted by the adjudicating authority as per Table -A as per Para -5 of the "order") were "declared value" by the importers or "loaded assessable value" by the customs department because the "loaded assessable value" cannot be termed as "contemporaneous value" as per settled law by CESTAT. Attention in this regard is invited towards the CESTAT Chandigarh judgment in the case of Artex Textile Pvt. Ltd vs CCE, Delhi-lv (delivered on 19 June, 2017) in appeal C/3167-3176, 4179-4182/2012 wherein in Para 9 it has been held that "In the case laws cited by the appellant, this Tribunal has already held that for the purpose of comparison to contemporaneous imports, the value to be adopted is not the value arrived at after loading by the department but the value that has been declared and accepted without any enhancement."

3.11 In this case before rejecting the transaction value as incorrect or unacceptable, the Department has to find out whether there are any imports of identical goods or similar goods at a higher price at around the same time. Unless the evidence is gathered in that regard, the question of importing Section 14(1-A) does not arise. In the absence of such evidence, invoice price has to be accepted as the transaction value. Invoice is the evidence of value. In the present case as stated in the foregoing paras there were import of identical goods around the same time and as such the invoice price declared by the Appellant cannot be rejected and ought to have been accepted. Attention in this regard is invited towards the Supreme court decision in the case of Commissioner of Central excise and service tax Vs Sanjivani Non ferrous trading Pvt Ltd Civil appeal No. 18300-19305 of 2017) as relied by the adjudicating authority in Para 6.3 of the impugned order

3.12 The adjudicating authority was bound to adopt LOWEST price as mandated by rule 4(3) of the CVT 2007 and as such the adjudicating authority had adopted higher prices as stated in Para 6.3 of the order citing supreme court judgment in the case of Commissioner of Central excise and service tax Vs Sanjivani Non

ferrous trading Pvt Ltd Civil appeal No. 18300-19305 of 2017). Legally the adjudicating authority was bound to adopt LOWEST price as mandated by rule 4(3) of the CVT 2007 .

3.13 It is settled law that if transaction value is the sole consideration for the import e goods against the impugned bill of entry and no other consideration ws directly or indirectly than the value cannot be re-determined under CVR 007 It is submitted that our transaction value is the sole consideration for the import of the goods against the impugned bill of entry and no other consideration flows directly or indirectly In such cases also the value cannot be re-determined under CVR 2007. Reliance is placed towards the decision in the case of SIDDHARTHA POLYMER LIMITED Versus COMMISSIONER OF CUSTOMS, NEW DELHI 2007(216)ELT 604(Tri-Del) .

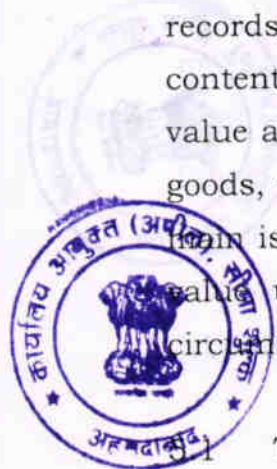
PERSONAL HEARING

4. Shri Shyam Lal Bansal, consultant of the appellant attended the personal hearing on 26.02.2026 in virtual mode on their behalf. He reiterated the submission made in the appeal memorandum.

DISCUSSION & FINDINGS

5. I have gone through the appeal memorandum filed by the appellant, records of the case and submissions made during personal hearing. The main contention in the appeal is that assessing officer wrongly rejected the declared value and skipped Rule 4 despite the availability of contemporaneous identical goods, violating Rule 3(4) of the Customs Valuation Rules, 2007. Therefore, the main issue to be decided is that the impugned order enhancing the assessable value under Rule 5 of Customs Valuation Rules, 2007 in the facts and circumstances of the case, is legal and proper or otherwise.

The appellant has contended that the adjudicating authority has erred in rejecting the declared transaction value under Rule 12 of the Customs Valuation Rules, 2007, without properly applying Rule 4 of the Customs Valuation Rules, 2007, despite availability of contemporaneous imports of identical goods at the same port and from the same supplier. Instead, assessing authority applied Rule 5 of the Customs Valuation Rules, 2007 bypassing the mandatory sequential application of valuation rules as per Rule 3(4). Further, appellant stated that the contemporaneous price of "identical goods" was available at the Customs portal wherein the they had imported the identical goods vide Bill of Entry No.7561970 dtd 01.01.2025 which pertains to "identical goods" supplied by the same supplier to the appellant at "same commercial level" and "nearest time of import" however the same was not taken into account by the adjudicating authority.



5.2 Further, the appellant has also contended that assessing officer has not given any finding that the price adopted even for the similar goods are comparable with regard to “commercial level” / “quantity level” and “characteristics” thickness of the sheet, etc. and not suitably “adjusted” the price as required as per rule sub rule (2) of rule 5 read with rule 4(1)(c) of CVR Rules 2007 which states that:

“(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.”

In this regard, it is observed that Bill of Entry No.7561970 dtd 01.01.2025. as submitted by the appellant pertain to the same goods and port of import. The said Bill of Entry has also been assessed by the proper officer. Accordingly, the assessing authority is directed to examine the facts of the case in light of this Bill of Entry and consider the same for determination of the contemporaneous value of identical goods, in terms of Rule 4 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. As per the mandate of Rule 3(4) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the assessing officer is required to apply the valuation methods sequentially from Rule 4 to Rule 9 of CVR 2007 when the transaction value is rejected under Rule 12 of CVR 2007. In the interest of justice and to ensure fair and lawful determination of assessable value, the matter is hereby remanded back to the assessing authority with a direction to re-assess the goods in accordance with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

5.3 In view of the above, I find that remitting the present appeal to the authority for passing fresh order for considering the submissions made by the appellant in the present appeal has on record, become sine qua non to meet the ends of justice. Accordingly, the case is remanded back to the adjudicating authority, in terms of sub-section of (3) of Section 128A of the Customs Act, 1962, for passing a fresh order after following the principles of natural justice.

6. The appeal is allowed by way of remand.



(AMIT GUPTA)
COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD

F. Nos. S/49-378/CUS/MUN/24-25
272 40 273

Date- 31.03.2026

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1. The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
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3. The Deputy/Assistant Commissioner of Customs, Custom House, Mundra.
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Ganaur, Sonipat-131101
5. Guard File.