

**(2015) 09 SC CK 0004**

**SUPREME COURT OF INDIA**

**Case No:** Civil Appeal No. 225 of 2007 with C.A. No. 226 of 2007

Commissioner of Customs,  
Ahmedabad

APPELLANT

Vs

Jai Industries

RESPONDENT

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**Date of Decision:** Sept. 4, 2015

**Citation:** (2015) 325 ELT 3 : (2015) 16 SCC 192

**Hon'ble Judges:** A.K. Sikri and Rohinton Fali Nariman, JJ.

**Bench:** Division Bench

**Final Decision:** Allowed

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**Judgement**

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1. Indubitably, the goods in question imported by the assessee were of Chinese origin. However, the price declared by the assessee was not accepted and the adjudicating authority compared the same with the price which was prevailing in respect of these goods in Germany, Italy and USA and ultimately relied upon the price in Italy.

2. The Customs, Excise and Service Tax Appellate Tribunal has, in these circumstances, rightly held that the goods manufactured and coming from China were not comparable with the similar goods in Italy and were not covered by the definition of "identical goods" or "similar goods".

3. We, thus, do not find any merit in these appeals, which are, accordingly, dismissed.