

## Commissioner of Customs, Ahmedabad Vs Jai Industries

**Court:** SUPREME COURT OF INDIA

**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

### 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.