

(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

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.