



MAJESTY LEGAL
Advocates & Solicitors

**GOODS OF IMPORT CONSIGNMENT COULD NOT BE CONSIDERED AS COMPARABLE
GOODS FOR ENHANCEMENT OF VALUE UNDER RULE 3 OF RULES 1963- SC**

Commissioner Of Customs (Import) Versus Reliance Industries Ltd.

Hon'ble Supreme Court in the case of *Commissioner Of Customs (Import) Versus Reliance Industries Ltd.*¹ upheld the decision. The Hon'ble CESTAT, Mumbai noted that goods of import consignment could not be considered as comparable goods for enhancement of value of such consignment under Rule 3 of Customs Valuation Rules, 1963 as said Rule did not intend comparable goods to include supplies to importer, stating that this order could not have interfered. The respondents had the unsupported assumption of price in the proforma invoice to be that of the four assembled spinning machines in the consignment and described them as 'comparable goods' produced by the same manufacturer without pausing to consider the format of Rule 3 of Customs Valuation Rules, 1963.

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¹ Diary No(s). 53595/2023

² Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law, statutes and is personal in nature, not to be deemed as legal advice.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL OF 2024
(@ Diary No(s). 53595/2023)

COMMISSIONER OF CUSTOMS (IMPORT)

APPELLANT(S)

VERSUS

RELIANCE INDUSTRIES LTD.

RESPONDENT(S)

O R D E R

There is a gross delay of 179 days in filing the appeal. Nevertheless, we have heard learned senior counsel for the appellant and learned senior counsel for the respondent on merits of the matter.

Delay condoned.

We are not inclined to interfere in the matter.

Hence, the Civil Appeal is dismissed.

Pending application(s) shall stand disposed of.

.....J.
[B.V. NAGARATHNA]

.....J.
[AUGUSTINE GEORGE MASIH]

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL Diary No(s). 53595/2023

(Arising out of impugned final judgment and order dated 27-04-2023 in CA No. 543/2007 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai)

COMMISSIONER OF CUSTOMS (IMPORT)

Petitioner(s)

VERSUS

RELIANCE INDUSTRIES LTD.

Respondent(s)

(IA No.9653/2024-CONDONATION OF DELAY IN FILING and IA No.9652/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.9650/2024-EX-PARTE STAY)

Date : 22-01-2024 This petition was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIHFor Petitioner(s) Mr. N. Venkatraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Rupesh Kumar, Sr. Adv.
Mr. Mukesh Kumar Maroria, AOR
Mr. S.A. Haseeb, Adv.
Mrs. Gargi Khanna, Adv.
Mr. Manish Pushkarna, Adv.
Mr. Rajesh Kumar Singh, Adv.
Mrs. Vaishali Verma, Adv.
Mr. Randhir Singh, Adv.For Respondent(s) Mr. Harish N Salve, Sr. Adv.
Mr. K. R. Sasiprabhu, AOR
Mr. Jaydeep Patel, Adv.
Mr. Vipin Jain, Adv.
Ms. Shilpa Balani, Adv.
Mr. Vishnu Sharma A S, Adv.UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

The Civil Appeal is dismissed in term of the signed order.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS(MALEKAR NAGARAJ)
COURT MASTER (NSH)

(signed order is placed on the file)