

**SUPREME COURT OF INDIA**

Collector of Customs

Vs.

Universal Synthetics

(S.P. Bharucha, N. S. Hegde and Ruma Pal JJ.)

03.02.2000

**ORDER**

1. We find that the Customs, Excise and Gold (Control) Appellate Tribunal itself noticed that the absence of particulars like index number and strength were suspicious but it went on to say that by itself, in the absence of other supporting material, was not sufficient to reject the transaction value.
2. Having heard learned Counsel, we are of the view that the appeal should be heard by the Tribunal afresh to consider what would be the appropriate value to be placed on the imported goods, in the circumstances of the case. The Tribunal was right in saying that the Customs Authorities were unjustified in so loading the price that it was equivalent to the price of goods of German origin. But that is not to say that, in the circumstances, the transaction value ought not to have been rejected and the appropriate value placed on the imported goods.
3. It shall be open to both parties to place appropriate evidence before the Tribunal and the Tribunal will hear and decide the appeal afresh in the light of our observations. Having regard to the time that has elapsed, this should be done as expeditiously as possible, and within four months.
4. The appeal is allowed. The order under appeal is set aside. Appeal No. 149/95A is restored to the file of the Tribunal, New Delhi to be heard and disposed of afresh as aforesaid.
5. No order as to costs.