

SUPREME COURT OF INDIA

Commissioner of Customs, Visakhapatnam

Vs.

Hyrdse Pellets Ltd.

C.A.No.287 of 2008

(S.H. Kapadia and B.Sudershan Reddy,JJ.)

13.03.2008

ODER

1. Having heard learned counsel and having perused the findings recorded by the Commissioner (Appeals), we are satisfied that the barge hire charges were incurred by the Respondent-herein for unloading from Mother Vessel on to the barge after the customs barrier stood crossed and, therefore, the barge hire charges, on facts of this case, were not includible in the assessable value of the imported goods, viz., iron ore.

2. The civil appeal is dismissed.