

2025 (391) E.L.T. 168 (S.C.)

IN THE SUPREME COURT OF INDIA

Pamidighantam Sri Narasimha and Sandeep Mehta, JJ.

PAROS CORP

Versus

COMMISSIONER OF CUSTOMS (I), NHAVA SHEVA

Civil Appeal Diary No. 38302 of 2024, decided on 23-9-2024

Demand and recovery (Customs) - Countervailing duty (CVD) - Misdeclaration of value of imported goods - Imported goods were subjected to RSP based assessment and investigation undertaken after importation of good had indicated that RSP was changed labelling goods as per price list found from premises of appellant-importers - CESTAT in impugned order had held that since oral evidence had corroborated alteration of RSP for purpose of sale and Customs Tariff Act, 1975 required higher RSP to be basis for determination of value, adjudication order confirming charge of misdeclaration of value/RSP of imported goods could not be faulted and was to be upheld -Considering importers' submission that CESTAT decision in *Mitashi Edutainment Pvt. Ltd.* [2019 (366) E.L.T. A126 (Tri. - Mumbai)] had attained finality in absence of any challenge, notice was directed to be issued on application seeking condonation of delay as well as on appeal filed by them - Section 28 of Customs Act, 1962 - Section 3 of Customs Tariff Act, 1975. *[paras 1 and 2]*

Notice issued

CASE REVIEW

Paros Corporation v. Commissioner — 2018 (363) E.L.T. 643 (Tribunal) — **Notice issued**

CASE CITED

Mitashi Edutainment (P.) Ltd. v. Commissioner — 2019 (366) E.L.T. A126 (Tribunal) — **Noted** [Para 1]

REPRESENTED BY : S/Shri Prakash Shah, Jas Sanghavi, Jasdeep Singh Dhillon, Mohit Raval, Yutangar Singh Chauhan, Advocates and M/s. MPS Legal, AOR, for the Petitioner.

[Order]. - It is submitted by Mr. Prakash Shah, Learned Counsel appearing for the appellant that the decision of the Appellate Tribunal in the case of *Mitashi Edutainment (P) Ltd. v. Commissioner of Customs (Import)* reported in 2018 (12) TMI 390 = 2019 (366) E.L.T. A126 (Tri. - Mum.) is not challenged in appeal and thus attained finality.

2. In view of the submission, let notice be issued on the application seeking condonation of delay as well as on the Civil Appeal.