

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
WEST ZONAL BENCH, AHMEDABAD  
COURT NO. I**

**Appeal Nos. C/11645,11647-11648/2016 -DB**

**Arising out of Order-in-Appeal No OIA-JMN-CUSTM-000-APP-031-16-17,  
Dated: 13.06.2016 and OIA-AHD-CUSTM-000-APP-022-023-16-17  
16.06.2016**

**Passed by Commissioner of Customs, Ahmedabad**

**Date of Hearing: 17.01.2019**

**Date of Decision: 17.01.2019**

**M/s NENO CRYSTAL**

**Vs**

**COMMISSIONER OF CUSTOMS  
JAMNAGAR, AHMEDABAD**

**Appellant Rep by: Shri Devan Parikh & Shri Raj K Vyas, Advs.**

**Respondent Rep by: Shri K J Kinariwala, Assistant Commissioner AR**

**CORAM: Ramesh Nair, Member (J)**

**Raju, Member (T)**

**Cus - The issue involved is the enhancement of value of glass chaton imported by assessee on the basis of NIDB data - Though the value of imported goods was enhanced on the basis of NIDB data but without providing documents relating to NIDB data which amounts to violation of natural justice - Accordingly, the matter is remitted back to the Adjudicating Authority - The Adjudicating Authority shall provide the necessary documents of the imports, relating to NIDB data and thereafter the matter may be decided afresh, after giving reasonable opportunity of personal hearing: CESTAT**

**Matter remanded**

**FINAL ORDER NOS. A/10195-10197/2019**

**Per: Ramesh Nair:**

**The issue involved in the present case is the enhancement of the value of glass chaton imported by the appellant, on the basis of NIDB data.**

**2. Shri Devan Parikh, Id. Senior Counsel appearing on behalf of the appellant at the outset submits that by enhancement of value, which is on the basis of NIDB data, whereas no document relating to such NIDB is provided such as, copies of bills of entry, invoices and other import documents. Therefore, it cannot be said that the goods imported by the appellant are identical and the same as involved in the NIDB data or similar to NIDB data. Unless and until the bills of the goods or the documents of**

**NIDB data are provided, it cannot be ascertained whether the goods are same. Therefore, he prays for remanding the matter for fresh decision after providing necessary documents relating to NIDB data.**

**3. Shri K.J. Kinariwala, Ld. Assistant Commissioner (AR), appearing on behalf of the Revenue has no objection if the matter is remanded.**

**4. Considering the submissions made by both sides, we find that though the value of the imported goods was enhanced on the basis of NIDB data but without providing documents relating to NIDB data which amounts to violation of natural justice. Accordingly, the matter needs to be remitted back to the Adjudicating Authority. The Adjudicating Authority shall provide the necessary documents of the imports, relating to NIDB data and thereafter the matter may be decided afresh, after giving reasonable opportunity of personal hearing.**

**The Adjudicating Authority should preferably pass the de-novo order within a period of four months from the date of this order.**

**5. Appeals are allowed by way of remand to the Adjudicating Authority.**

**(Order dictated and pronounced in the open court)**