

CASE NO.:
Appeal (civil) 287 of 2008

PETITIONER:
COMMISSIONER OF CUSTOMS, VISAKHAPATNAM

RESPONDENT:
M/S. HYGRDSE PELLETS LTD

DATE OF JUDGMENT: 13/03/2008

BENCH:
S.H. Kapadia & B. Sudershan Reddy

JUDGMENT:
JUDGMENT
O R D E R
CIVIL APPEAL NO.287 OF 2008

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.

The civil appeal is dismissed.