CASE STUDIES - NOVEMBER 2014 (expected weightage - 30 marks)

	Name	Gist
1	Steel Authority of India Ltd 2012 - SC	Does the process of washing of iron ore for removal of foreign materials from such ore amount to manufacture? Removal of foreign material from iron ore is not manufacture as it does not bring into existence any new article having distinct name, character or use. However, it does amounts to deemed manufacture.
2	Onsar Chemicals Pvt Ltd 2012 - SC	Whether the addition and mixing of polymers and additives to base bitumen with a view to improve its quality, amounts to manufacture? The process of mere improvement in quality of bitumen does not amounts to manufacture as no new commodity emerges.
3	Grasim Industries Ltd 2011 - SC	Whether the process of generation of metal scrap or waste during the repair of worn out machineries/parts of cement manufacturing plant amounts to manufacture? Waste from repair, maintenance etc of plant and machinery does not arise during manufacture of final product. Hence it is not excisable.
4	Medley Pharmaceuticals Ltd 2011 - SC	Are the physician samples excisable goods in view of the fact that they are statutorily prohibited from being sold? Inspite of ban on sale of medical samples under Drugs Act, goods i.e. physician's samples continue to be marketable. They are capable of being bought and sold and hence excisable.
5	Usha Rectifiers Corp Ltd 2011 - SC	Whether assembling of the testing equipments for testing the final product in the factory amounts to manufacture? Testing equipments manufactured and self consumed which otherwise would have to be imported if not manufactured within factory are marketable. Hence excise duty will have to be paid.
6	Nicholas Piramal India Ltd 2010 - SC	Can a product with short shelf-life be marketable? If shelf life is short but sufficient to make the product marketable, it will be chargeable to excise duty. Thus shelf life by itself would not be relevant to determine marketability.
7	Bata India Ltd 2010 - SC	Whether the theoretical possibility of product being sold is sufficient to establish the marketability of a product?

		Theoretical or hypothetical possibility of being bought and sold is not sufficient to constitute marketability. There has to be sufficient proof that the product is commercially known and must be actually marketable to be excisable.
8	Solid & Correct Engineering Works & Ors 2010 - SC	Whether the machine which is not assimilated in permanent structure would be considered to be movable so as to be dutiable under the Central Excise Act? Asphalt drum mix plant attached to earth by nuts and bolts temporarily for operations, and not attached permanently will be movable goods which is excisable.
9	Tarpaulin International 2010 - SC	Does the process of preparation of tarpaulin made-ups after cutting and stitching the tarpaulin fabric and fixing the eye-lets amount to manufacture? Cutting / Stitching of cloth to make tarpaulin made ups is not manufacture as essential character of material or end product does not change. It does not bring total transformation in the product.
10	GTC Industries Ltd 2011 - Bom	Does the process of cutting and embossing aluminium foil for packing the cigarettes amount to manufacture? Cutting and embossing of aluminium foil do not transform such aluminium foil into distinct and identifiable commodity and thus doesn't amount to manufacture.
11	Sony Music Entertainment Pvt Ltd 2010 - Bom	Does the activity of packing of imported compact discs in a jewel box along with inlay card amount to manufacture? Repacking of audio / video CD in jewel box does not amount to manufacture as it does not involve any process on CDs and they were complete at the time of import.
12	Minwool Rock Fibres Ltd 2012 - SC	Whether a heading classifying goods according to their composition is preferred over a specific heading? If goods are classifiable under more than one classification, specific classification has to be preferred over general classification.
13	Wockhardt Life Sciences Ltd 2012 - SC	Whether antiseptic cleansing solution used for cleaning/ degerming or scrubbing the skin of the patient before the operation can be classified as a 'medicament'? Surgical cleansing solution is medicament as per common parlance test and not detergent even if is used in detergent as well.
14	Connaught Plaza Restaurants Pvt Ltd 2012 - SC	Can the 'soft serve' served at McDonalds India be classified as "ice cream" for the purpose of levying excise duty? As per common parlance, soft serve is an ice-cream and not a dairy produce. Hence it will be subject to excise duty.

15	Fiat India Pvt Ltd 2012 - SC	In a case where a product is sold below the cost price for penetrating the market, whether such price can be considered as transaction value? Sale of cars below cost of production to penetrate market is additional consideration. In such case, transaction value has to be rejected and value has to be determined under valuation rules.
16	Tata Motors Ltd 2012 - Bom	Can the pre-delivery inspection (PDI) and free after sales services charges be included in the transaction value when they are not charged by the assessee to the buyer? PDI / after sales service carried out by dealer out of dealer's margin is not includible in assessable value of manufacturer.
17	Flex Engineering Ltd 2012 - SC	Whether CENVAT credit of the testing material can be allowed when the testing is critical to ensure the marketability of the product? Custom made final product is marketable only after testing. Thus, testing is a part of manufacture and goods used for testing will be eligible for input credit.
18	Tata Advanced Materials Ltd 2011 - Kar	The assessee claimed the CENVAT credit on the duty paid on capital goods which were later destroyed by fire. The Insurance Company reimbursed the amount inclusive of excise duty. Is the CENVAT credit availed by the assessee required to be reversed? Reversal of CENVAT credit cannot be sought if goods are destroyed and insurance claim covers duty element. It will not be a case of double payment.
19	Prime Health Care Products 2011 - Guj	In case of combo-pack of a tooth paste (manufactured by assessee) and a tooth brush (bought out from market); is tooth brush eligible as input under the CENVAT Credit Rules, 2004? CENVAT credit on inputs is admissible if cost thereof is included in value of final product.
20	Ashok Kumar H. Fulwadhya 2010 - Bom	Whether penalty can be imposed on the directors of the company for the wrong CENVAT credit availed by the company? If the company is wrongly availing CENVAT Credit, penalty can be imposed on company but not its directors.
21	Stelko Strips Ltd 2010 - P&H	Can CENVAT credit be taken on the basis of private challans? Credit can be taken on the basis of private challans or any document evidencing payment of duty paid character of input / input service or capital goods.
22	Cadila Healthcare Ltd 2013 - Guj	Whether (i) technical testing and analysis services availed by the assessee for testing of clinical samples prior to commencement of commercial production and (ii) services of commission agent are

		eligible input services for claiming CENVAT? Testing and analysis services in respect clinical samples prior to commercial production are in respect of manufacture of final product and eligible for credit. However, services provided by commission agents were concerned with sales and hence not eligible for credit as input service.
23	Sintex Industries Ltd 2013 - Guj	Will two units of a manufacturer surrounded by a common boundary wall be considered as one factory for the purpose of CENVAT credit, if they have separate central excise registrations? If assessee has two units separately registered, then each such unit will be regarded as separate unit. CENVAT credit will not be available for electricity used in factory registered as separate unit.
24	Bhuwalka Steel Industries Ltd 2010 - Tri. LB	Whether CENVAT credit can be denied on the ground that the weight of the inputs recorded on receipt in the premises of the manufacturer of the final products shows a shortage as compared to the weight recorded in the relevant invoice? Credit cannot be denied on transit loss of inputs occurring on account of drying of moisture content and human error in weighment.
25	Hans Steel Rolling Mill 2011 - SC	Whether time-limit under section 11A of the Central Excise Act, 1944 is applicable to recovery of dues under compounded levy scheme? Compounded levy scheme is a separate scheme from the normal scheme for collection of excise duty on goods manufactured. Rules under compounded levy scheme stipulate method, time and manner of payment of duty, interest and penalty. Since the compounded levy scheme is a comprehensive scheme in itself, general provisions of the Central Excise Act and rules are excluded. Time-limit under section 11A of the Central Excise Act, 1944 is not applicable to recovery of dues under compounded levy scheme.
26	Raghunath International Ltd 2012 - All	Whether Additional Director General, Directorate General of Central Excise Intelligence can be considered a central excise officer for the purpose of issuing show cause notice? Since Additional Director General was specified as Central Excise Commissioner and was authorised to act so, he was fully authorised to issue show cause notice.
27	Accrapac (India) Pvt Ltd 2010 - Guj	Whether non-disclosure of a statutory requirement under law would amount to suppression for invoking the larger period of limitation under section 11A? Department is deemed to be aware of statutory requirements under other laws. Thus if such details are not declared, it cannot be said

		assessee has suppressed facts.
28	Jay Kumar Lohani 2012 - MP	In a case where the assessee has been issued a show cause notice regarding confiscation, is it necessary that only when such SCN is adjudicated, can the SCN regarding recovery of dues and penalty be issued? If assessee has been issued show cause notice regarding confiscation, then another SCN regarding recovery of dues and penalty on same allegations be issued even before first SCN is adjudicated. There was no legal provision requiring authorities to first adjudicate the notice issued regarding confiscation and, only thereafter, issue show cause notice for recovery of dues and penalty.
29	Gujarat Narmada Fertilizers Co Ltd 2012 - Guj	Is assessee required to pay interest in case of voluntary payment of time-barred duty? Interest is not payable on voluntary payment of duty that has been time barred.
30	Castrol India Ltd 2012 - Bom	Can Appellate Authorities or Courts permit the assessee to pay reduced penalty of 25% beyond the time prescribed under section 11AC? Tribunal could not permit the assessee to pay 25% penalty beyond the time prescribed .
31	Balaji Trading Co 2013 - Del	In a case where the manufacturer clandestinely removes the goods and stores them with a firm for further sales, can penalty under rule 25 of the Central Excise Rules, 2002 be imposed on such firm? In a case where manufacturer clandestinely removes goods and stores them with a firm for further sales, no penalty can be imposed on such firm where goods are stored under Rule 25. Penalty under Rule 25 applies only to manufacturer, producer, registered warehouse / dealer.
32	Nanumal Glass Works 2012 - All	Can a decision pronounced in the open court in the presence of the advocate of the assessee, be deemed to be the service of the order to the assessee? Date of pronouncement of judgement before the advocate amounts to service to the assess and time limit starts from such date.
33	Tikitar Industries 2012 - SC	If Revenue accepts judgment of the Commissioner (Appeals) on an issue for one period, can it be precluded to make an appeal on the same issue for another period? If appellate order for earlier period was not challenged by department, no appeal could be filled for subsequent period on same issue.

34	Techno Rubber Industries Pvt Ltd 2011 - Kar	If Revenue accepts judgment of the Commissioner (Appeals) on an issue for one period, can it be precluded to make an appeal on the same issue for another period? Department would be bound to refund excess duty to the person who has paid it. There will be no unjust enrichment if buyer denies to pay excess duty charged by mistake and issues debit note.
35	Gem Properties Pvt Ltd 2010 - Kar	Merely because assessee has sustained loss more than the refund claim, is it justifiable to hold that it is not a case of unjust enrichment even though the assessee failed to establish the non-inclusion of duty in the cost of production? Merely because assessee has sustained loss, it cannot be said that there was no unjust enrichment unless assessee proves that loss was due to non inclusion of duty in price.
36	Raja Mechanical Co Pvt Ltd 2012 - SC	Whether doctrine of merger is applicable when appeal is dismissed on the grounds of limitation and not on merits? Dismissal of appeals on ground of limitation doesn't result in merger of merits / issues involved of order appealed against. Order appealed against continues to be valid and doesn't become order of superior authority dismissing such appeal. If for any reason an appeal is dismissed on the ground of limitation and not on merits, that order of adjudicating authority would not merge with the orders passed by the first appellate authority.
37	RDC Concrete (India) Pvt Ltd 2011 - SC	Can re-appreciation of evidence by CESTAT be considered to be rectification of mistake apparent on record under section 35C(2) of the Central Excise Act, 1944? Tribunal does not have power to review / reconsider already considered matters.
38	Gujchem Distillers 2011 - Bom	Can CESTAT decide an appeal on a totally new ground which had not been urged before adjudicating authority? Tribunal cannot pass orders on the grounds not raised in appeal.
39	Rajendra Narayan 2012 - Del	Whether the construction of pre-fabricated components at one site to be used at different inter-connected metro construction sites in Delhi would get covered under exemption Notification No. 1/2011-C.E.(N.T.) dated 17-2-2011 which exempts 'goods manufactured at the site of construction for use in construction work at such site' ? Goods manufactured at site and used in construction at site are exempted. When construction for Delhi Metro was spread all over and sites were interconnected, manufacture of components at casting yard allocated by Delhi Metro amounted to manufacture at site.
40	Mihani Network	Can the deposit of 50% of tax amount be made a condition for

	2012 - MP	condoning the delay in filing of an appeal? Condonation of delay cannot be subjected to condition of pre deposit.
41	Bonanzo Engg & Chemical Pvt Ltd 2012 - SC	Whether the exempted goods on which duty has been paid by mistake by the assessee and refund thereof has also not been claimed would be excluded for computing value of clearances while claiming SSI exemption? Goods exempt under any other notification are to be excluded from computing exemption limit of Rs 150 lakhs for SSI exemption even if assessee had paid duty of such goods by mistake.
42	Elex Knitting Machinery Co 2010 - P&H 2012 - SC	Can the brand name of another firm in which the assessee is a partner, be considered as the brand name belonging to the assessee for the purpose of claiming SSI exemption? Partners are co-owners of the brand. Use of brand by co-owners does not amount to use of other's brand name. Thus in such case, SSI exemption cannot be denied.
43	Deora Engineering Works 2010 - P&H	Whether the clearances of two firms having common brand name, goods being manufactured in the same factory premises, having common management and accounts etc. can be clubbed for the purposes of SSI exemption? Clearances of two firms having common partners, common brand name, common management and accounts have to be clubbed for computing SSI exemption limits.
44	Australian Foods India Pvt Ltd 2013 - SC	Whether the manufacture and sale of specified goods, not physically bearing a brand name, from branded sale outlets would disentitle an assessee to avail the benefit of small scale exemption? Branded goods are not eligible for SSI exemption even if brand name is not physically affixed on the product. Goods may be branded even if they do not bear brand name. It has to be ascertained from packing, invoice, sale outlets, menu, accessories etc.
45	Darshan Boardlam Ltd 2013 - Guj	Whether a circular necessarily needs to be issued under section 37B, in order to be binding on the Department? Circular issued by CBEC shall be binding on all authorities, even if it is not issued under 37B. There must be unity among the views taken by different authorities across the country.
46	Maruthi Tex Print & Processors P. Ltd. 2012 - Mad	Can the Settlement Commission decline to grant immunity from prosecution after confirming the demand and imposing the penalty without placing the burden on the Department to prove the clandestine manufacture and clearances of goods?

		In case of full and true disclosure by the assessee, Settlement Commission must grant immunity from prosecution especially when demand / penalty is upheld.
47	Icon Industries 2011 - Del	Whether a consolidated return filed by the assessee after obtaining registration, but for the period prior to obtaining registration, could be treated as a return under clause (a) of first proviso to section 32E(1)? Settlement application cannot be considered for the returns filed after search. Returns must have been filled periodically as per rules
48	Ashwani Tobacco Co Pvt Ltd 2010 - Del	Is the Settlement Commission empowered to grant the benefit under the proviso to erstwhile section 11AC [now section 11AC(1)(c)] in cases of settlement? Penalty under 11AC would be reduced to 25% only if duty, interest and penalty is paid within 30 days from the date of communication of order. This benefit is available only in respect of order of excise officer and not in respect of order of settlement commission.
49	Rashtriya Ispan Nigam Ltd 2012 - SC	Can the service tax liability created under law be shifted by virtue of a clause in the contract entered into between the service provider and the service recipient? In case recipient of service is person liable to pay service tax, such recipient can enter into contract with service provider that burden of any tax under contract will be bore by service provider. The Finance Act, 1994 is relevant only between assessee and the tax authorities and is irrelevant in determining rights and liabilities between service provider and service recipient as agreed in a contract between them. There is nothing in law to prevent them from entering into agreement regarding burden of tax arising under the contract between them.
50	Lincoln Helios (India) Ltd 2011 - Kar	Is the service tax and excise liability mutually exclusive? Excise duty and service tax are separate taxes. Even if value of excisable goods include value of erection, installation and commissioning services, levy under service tax is not affected. Such services will also be liable to service tax. Excise duty is levied on the aspect of manufacture and service tax is levied on the aspect of services rendered. Hence, it would not amount to payment of tax twice and the assessee is liable to pay service tax on the value of services.
51	Kishore K.S. 2011 - Ker	In case where rooms have been rented out by Municipality, can it pass the burden of service tax to the service receivers i.e. tenants? Service tax can be levied on municipalities and they can pass on

		the burden of service tax to the tenants.
52	Tirumala Tirupati Deasthanam 2013 - AP	Whether the activity of running guest houses for the pilgrims is liable to service tax? Activity of running guest house by any name amounts to renting of renting of property for accommodation. Thus it will be liable to service tax.
53	Infotech Software Dealers Association 2010 - Mad	Can a software be treated as goods and if so, whether its supply to a customer as per an "End User Licence Agreement" (EULA) would be treated as sale or service? Depending on EULA, there can be exclusive sale or exclusive service or contract may have elements of both sale and service. If there is no sale, service tax will be payable.
54	Nahar Industrial Enterprises Ltd 2010 - P&H	Whether service tax is chargeable on the buffer subsidy provided by the Government for storage of free sale sugar by the assessee? Service tax could be levied only if service of storage and warehousing was provided. When assessee stores goods in compliance with government's direction and receives subsidy as compensation on account of loss of interest, cost of insurance etc. incurred on account of maintenance of stock, it cannot be considered as service rendered to the government. Hence no service tax will be payable.
55	Mayo College General Concil 2012 - Raj	A society, running renowned schools, allows other schools to use a specific name, its logo and motto and receives a non-refundable amount and annual fee as a consideration. Whether this amounts to a taxable service? Such service amounts to franchise service and is an activity for a consideration. Hence service tax is payable on such services.
56	Wipro Ltd 2013 - Del	Whether filing of declaration of description, value etc. of input services used in providing IT enabled services (call centre/BPO services) exported outside India, after the date of export of services will disentitle an exporter from rebate of service tax paid on such input services? Rebate claims can be filed by the appellants and held that the condition of the notification must be capable of being complied with as if it could not be complied with, there would be no purpose behind it. Declaration may be filed after export of service in case of IT enabled services / call centers.
57	Intercontinental Consultants & Technocrats	Please refer case law on page 155 of case studies book. Contrary views exist

	2013 - Del	
58	Adecco Flexione Workforce Solutions Ltd. 2013 - Kar	Whether penalty is payable even if service tax and interest has been paid before issue of the show cause notice? No authority shall issue notice or initiate proceedings for recovery of penalty when the taxpayer paid service tax along with interest for delayed payments voluntarily.
59	KVR Construction 2012 - Kar	Can an amount paid under the mistaken belief that the service is liable to service tax when the same is actually exempt, be considered as service tax paid? Refund of an amount mistakenly paid as service tax could not be rejected on ground of limitation.
60	Ankleshwar Taluka ONGC Land Losers Travellers Coop 2013 - Guj	In a case where the assessee has acted bona fide, can penalty be imposed for the delay in payment of service tax arising on account of confusion regarding tax liability and divergent views due to conflicting court decisions? There could be no justification in levying the penalty in absence of any fraud, misrepresentation, collusion or wilful mis-statement or suppression. Moreover, when the entire issue for levying of the tax was debatable, that also would surely provide legitimate ground not to impose the penalty.
61	Volvo India Ltd 2011 - Kar	Can an appeal be filed in a High Court for deciding the question relating to the taxability of service? Question as to whether the assessee is liable to pay service tax falls squarely within the exception carved cut in section 35G of the Central Excise Act, 1944, viz. ‘an order relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment’, and the High Court has no jurisdiction to adjudicate the said issue. The appeal lies to the Apex Court under which alone has exclusive jurisdiction to decide the said question.
62	Konkan Synthetic Fibers 2012 - SC	In case no statutory definition is provided under law, can the opinion of a trade expert who deals in those goods be considered while determining duty liability? While ascertaining the scope or expressions used in a particular entry, the opinion of the expert in the field of trade, who deals in those goods, should not be ignored, rather it should be given due importance. When no statutory definition was provided in respect of an item in

		the Customs Act or the Central Excise Act, the trade understanding, i.e. the understanding in the opinion of those who deal with the goods in question was the safest guide.
63	Tirupati Udyog Ltd 2011 - AP	Are the clearance of goods from DTA to Special Economic Zone chargeable to export duty under the SEZ Act, 2005 or the Customs Act, 1962? Clearances from DTA to SEZ are not liable to export duty.
64	Decorative Laminates (I) Pvt. Ltd 2010 - Kar	Whether remission of duty is permissible under section 23 of the Customs Act, 1962 when the remission application is filed after the expiry of the warehousing period (including extended warehousing period)? At the expiry of warehousing period, goods are deemed to be improperly removed and remission can be allowed only if goods are removed at any time before clearance for home consumption. Thus remission cannot be granted.
65	Keihin Penalfa Ltd 2012 - SC	Where a classification (under a Customs Tariff head) is recognized by the Government in a notification at any point of time, can the same be made applicable in a previous classification in the absence of any conscious modification in the Tariff? Revenue cannot challenge classification done by Central Government in exemption notification and it has to be accepted for period prior to it.
66	Atherton Engineering Co Pvt Ltd 2010 - Cal	Whether classification of the imported product changes if it undergoes a change after importation and before being actually used? Ultimate use of product determines its classification and any change after importation has to be ignored.
67	M/s CPS Textiles Pvt Ltd 2010 - Mad	(i) Will the description of the goods as per the documents submitted along with the Shipping Bill be a relevant criterion for the purpose of classification, if not otherwise disputed on the basis of any technical opinion or test? (ii) Whether a separate notice is required to be issued for payment of interest which is mandatory and automatically applies for recovery of excess drawback? Description on shipping bill has to be considered for classification of goods for drawback rate. Interest on recovery of drawback is mandatory and no notice is required for it.
68	Aggarwal Industries Ltd. 2011 - SC	Whether subsequent increase in the market price of the imported goods due to inflation would lead to increase in customs duty although the contract price between the parties has not increased accordingly?

		Contract price has to be accepted if there is no allegation of fraud and no additional consideration is flowing directly or indirectly, even if actual market prices have increased.
69	Shreeji Overseas (India) Pvt. Ltd 2013 - Guj	Can the time-limit prescribed under section 48 of the Customs Act, 1962 for clearance of the goods within 30 days be read as time-limit for filing of bill of entry under section 46 of the Act? There is no time limit for filing bill of entry. It can be presented at any time after delivery of import manifest or import report.
70	Paras Fab International 2010 - Tri. LB	Whether the issue of the imported goods warehoused in the premises of 100% EOU for manufacture/production/processing in 100% EOU would amount to clearance for home consumption? The entire premises of a 100% EOU has to be treated as a warehouse if the licence granted under to the unit is in respect of the entire premises. Imported goods warehoused in the premises of a 100% EOU and used for the purpose of manufacturing in bond as authorized under section 65 of the Customs Act, 1962, cannot be treated to have been removed for home consumption.
71	Thakker Shipping Pvt Ltd. 2012 - SC	Can Tribunal condone the delay in filing of an application consequent to review by the Committee of Chief Commissioners if it is satisfied that there was sufficient cause for not presenting the application within the prescribed period? Application has to be filled within 1 month. However, Commissioner (Appeals) can condone delay upto 30 days.
72	Uniworth Textiles Ltd 2013 - SC	Whether extended period of limitation for demand of customs duty can be invoked in a case where the assessee had sought a clarification about exemption from a wrong authority? For invocation of extended period of limitation, there must be deliberate default on part of assessee and burden of proving same lies on department and assessee cannot be asked to substantiate bonafide conduct.
73	DBOI Global Service Pvt. Ltd 2013 - Bom	Whether non-filing of additional documents despite several opportunities being given to the assessee to produce the same, could be a sufficient ground for passing a non-speaking order? This cannot be sufficient ground for passing non-speaking order. Adjudicating authority must record finding as to why the documents furnished by the assessee were not sufficient to allow his claims and why additional documents were necessary.
74	BPL Ltd	Whether a Chartered Accountant’s certificate acknowledging certain facts is a sufficient evidence to rule out the unjust enrichment under customs?

		Refund cannot be granted merely on the basis of Chartered Accountant's certificate acknowledging certain facts as it did not rule out the unjust enrichment.
75	Narayan Nambiar Meloths 2010 - Ker	Can the assessee be denied the refund claim of pre-deposit if he produces the attested copy of TR-6 challan (GAR-7) and not the original TR-6 challan? Refund can be allowed on basis of attested copy of GAR-7 challan, original copy is not required.
76	M. Ambalal & Co 2010 - SC	Whether the benefit of exemption meant for imported goods can also be given to the smuggled goods? Exemption meant for imported goods cannot be extended to smuggled goods.
77	Wringley India Pvt. Ltd 2011 - Mad	Whether declaration of a value lower than the value indicated by the foreign valuer amounts to mis-declaration of value leading to confiscation of goods even if subsequently, duty is paid by the importer on the higher value indicated by the local valuer? Misdeclaration of value leads to confiscation of goods and the importer will also be liable to penalty.
78	Manish Lalit Kumar Bavishi 2011 - Bom	Is it mandatory for the Revenue officers to make available the copies of the seized documents to the person from whose custody such documents were seized? Customs officers are mandatorily required to make available the copies asked for. It was the party concerned who had the choice of either asking for the document or seeking extract, and not the officer.
79	O. T. Enasu 2011 - Ker	Is it necessary to establish omissions/commissions leading to evasion of duty before imposing the penalty under section 112(a)(ii) of the Customs Act, 1962? Merely because a person is director of a company whose goods have been confiscated, he doesn't become liable to pay penalty unless such person has rendered goods liable to confiscation.
80	Textoplast Industries 2011 - Bom	Can separate penalty under section 112 of the Customs Act be imposed on the partners when the same has already been imposed on the partnership firm? In case of illegal imports, penalty can be imposed both on partners as well as partnership firm.
81	Jaya Singh Vijaya Jhaveri 2010 - Ker	In case of undervaluation of goods, can the confiscation order be cancelled for the want of evidence from the foreign supplier? Confiscation will be valid in case of undervaluation of imported goods even if there is no evidence of receipt of underhand payment by foreign supplier.

82	Hemal K Shah 2012 - GOI	Whether the smuggled goods can be re-exported from the customs area without formally getting them released from confiscation? Passenger misdeclaring goods and trying to smuggle them cannot avail of benefit of section 80 dealing with temporary detention of baggage and re-export thereof.
83	Sanghvi Reconditioners Pvt Ltd 2010 - SC	In case of a Settlement Commission's order, can the assessee be permitted to accept what is favourable to them and reject what is not? Assessee cannot be permitted to dissect settlement commission's order with a view to accept what is favourable to them and reject what is not.
84	Union of India 2010 - Bom	Does the Settlement Commission have jurisdiction to settle cases relating to the recovery of drawback erroneously paid by the Revenue? Duty drawback or claim for duty drawback is nothing but a claim for refund of duty as per the statutory scheme framed by the Government of India or in exercise of statutory powers under the provisions of the Act. Thus, Settlement Commission has jurisdiction to deal with the question relating to the recovery of drawback erroneously paid by the Revenue.
85	Anita Grover 2013 - Del	Can a former director of a company be held liable for the recovery of the customs dues of such company? Excise / Customs / ST dues of a company cannot be recovered from its directors.

Good Luck!

For Revision notes, mock exams, solving your doubts or learning the subject, visit us at http://idttutor.at.ua or call us at +91 8866880619

Revision notes - http://idttutor.at.ua/notes.htm

Please share this case studies with your friends appearing in CA Final exams.