Levy of and Exemptions from Custom Duty	
Tirupati Udyog Ltd. v. UOI 2011 (272) ELT 209 (AP)	The clearance of goods from DTA to Special Economic Zone (SEZ) is not liable to export duty either under the SEZ Act, 2005 or under the Customs Act, 1962.
Aidek Tourism Services P. Ltd. v. CCus. 2015 (318) ELT 3 (SC)	Supreme Court held that rate of additional duty leviable under section 3(1) of the Customs Tariff Act, 1975 would be only that which is payable under the Central Excise Act, 1944 on a like article. Therefore, the importer would be entitled to payment of concessional/ reduced or nil rate of countervailing duty if any notification is issued providing exemption/ remission of excise duty with respect to a like article if produced/ manufactured in India.
Mangalore Refinery & Petrochemicals Ltd. v. Ccus. 2015 (323) ELT 433 (SC)	In case of import of crude oil, custom duty is payable on the basis of the quantity received into shore tanks in India and not on the basis of the quantity of oil shown in the bill of lading.
Garden Silk Mills v. UOI 1999 (113) ELT 358 (SC)	Import of goods will commence when they cross the territorial waters, but continues and is completed when they become part of mass of goods within the country; the taxable event being reached at the time when the goods reach the customs barriers and bill of entry for home consumption is filled.
Kiran Spinning Mills v. Collector of Customs 1999 (113) ELT 753 (SC)	In case of warehoused goods, the customs barriers would be crossed when they are sought to be taken out of customs and brought to the mass of goods in the country.
Bharat Surfacants Pvt. Ltd. v. UOI 1989 (433) ELT 189 (SC)	The rate of duty and tariff valuation would be done on the date of final entry of the ship.
Rajkumar Knitting Mills Pvt. Ltd. v. CC 1998 (98) ELT 292 (SC)	Date of contract is not relevant and only the date of importation is relevant for deciding the rate of duty and tariff valuation.
Kansika Trading v. UOI 1994 (74) ELT 782 (SC)	The power to exempt includes the power to modify or withdraw in terms of section 21 of the General Clauses Act, 1897.
Pankaj Jain Agencies v. UOI 1994 (72) ELT 805 (SC)	A notification is to take effect from the date of Publication in the official Gazette.
BPL Display Devices Ltd. v. CCEx., Ghaziabad (2004) 174 ELT 5 (SC)	The benefit of the notifications cannot be denied in respect of goods which are intended for use for manufacture of the final product but cannot be so used due to shortage or leakage. The Apex Court has held that no material distinction can be drawn between loss on account of leakage and loss on account of damage. The benefit of said exemption cannot be denied as inputs were intended for use in the manufacture of final product but could not be so used due to shortage/leakage/damage. It has been clarified by the Supreme Court that words “for use” have to be construed to mean “intended for use”.
ITC Ltd. v. CCE 1996 (86) ELT 477 (SC)	Non-availability of the Gazette on the date of the issue of the notification will not affect the operativeness and enforceability of the notification particularly when there are radio announcements and press releases explaining the changes on the very day.
Honest Corporation v. State of Tamilnadu 1999 STC 113 (HC)	An Exemption notification cannot be withdrawn and duty cannot be demanded with retrospective effect.
Types of Duty	
Reliance Industries Ltd. v. Designated Authority 2006 (202) ELT 23 (SC)	There would be a single Non-injurious price (Fair Selling Price) for a product and not several Non-injurious price for the same product.
UoI Vs M/s Adani Power Ltd 2016 (331) ELT A129 (SC)	When no customs duty is payable on electrical energy imported into India, no duty would be payable on similar goods transferred from SEZ to DTA in view of Section 30 read with Section 51 of the SEZ Act.
Automatic Tyre Manufacturers Asso. v. Designated Authority 2011 (263) ELT 481 (SC)	Refund of excess anti-dumping duty paid is subject to provisions of unjust enrichment.
Classification of Imported and Export Goods	
Mahindra & Mahindra v. CCE 1999 (109) ELT 739 (Trib. Maint. By SC)	Where the goods cleared by assessee were equally classifiable under two headings, it shall be classified on the basis of the heading that occurs last in the numerical order. {Rule 3 (c)}
Saurashtra Chemicals v. CC 1986 (23) ELT 283 (Trib. Appr. By SC)	Section Notes and Chapter Notes have an overriding effect on the headings
State of Punjab v. Nokia India P. Ltd. 2015 (315)	The mobile battery charger is an accessory to mobile phone and not an integral part of it. Further, battery charger cannot be held to be a composite part of the cell

ELT 162 (SC)	phone, but is an independent product which can be sold separately without selling the Cell Phone. Thus, Concessional rate of tax applicable on cell phones is not applicable to the mobile battery chargers.
Keihin Penalfa Ltd v. CCus. 2012 (278) ELT 578 (SC)	The Apex Court observed that the Central Government had issued an exemption notification dated 1-3-2002 and in the said notification it had classified the Electronic Automatic Regulators under Chapter sub-heading 9032.89. Since the Revenue itself had classified the goods in dispute under Chapter subheading 9032.89 from 1-3-2002, the said classification needs to be accepted for the period prior to it.
CPS Textiles Pvt. Ltd. V. Joint Secretary 2010 (255) ELT 228 (Mad.)	1. The descriptions of the goods as per the documents submitted along with shipping bill will be a relevant criterion for the purpose of classification, if not otherwise disputed on the basis of any technical opinion or test. 2. When the claimant is liable to pay the excess amount of drawback, he is liable to pay interest as well. No notice for the payment of interest need to be issued separately as the payment of interest becomes automatic, once it is held that excess drawback has to be repaid.
Valuation	
Gira Enterprises v. Ccus. 2014 (307) ELT 209 (SC)	The Supreme Court held that mere existence of alleged computer printout was not proof of existence of comparable imports. Even if assumed that such printout did exist and content thereof were true, such printout must have been supplied to the appellant and it should have been given reasonable opportunity to establish that the import transactions were not comparable. Thus, in the given case, the value of imported goods could not be enhanced on the basis of value of identical goods as Department was not able to provide evidence of import of identical goods at higher prices.
Import/ Export	
CCus. V. Shreeji Overseas (I) Pvt Ltd 2013 (289) ELT 401 (Guj.)	The High Court noted that though section 46 does not provide for any time-limit for filing a bill of entry by an importer upon arrival of goods, section 48 permits the authorities to sell the goods after following the specified procedure, provided the same are not cleared for home consumption/ warehoused/ transhipped within 30 days of unloading the same at the customs station. The High Court however held that the time-limit prescribed under section 48 for clearance of the goods within 30 days cannot be read into section 46 and it cannot be inferred that section 46 prescribes any time-limit for filing of bill of entry.
Aban Loyd Chiles v. UOI 2008 (227) ELT 24 (SC)	Oil rigs located beyond territorial waters of country but within exclusive economic zone are deemed to be in Indian territory and not a foreign going vessel as in that zone/area country's fiscal laws are applicable.
Warehousing	
Kesoram Rayon vs CC 1996 (86) ELT 464 (SC)	Goods which are not removed within the permissible period are deemed to be improperly removed in terms of section 72 of the Customs Act, 1962 on the day they should have been removed.
Demands	
Kemtech International P. Ltd. v. Ccus. 2013 (292) ELT 321 (SC)	For the purpose of re- quantification of short-levy of customs duty, the adjudicating authority, following the principles of natural justice, should supply to the assessee all the documents on which it proposed to place reliance. Thereafter the assessee might furnish their explanation thereon and might provide additional evidence, in support of their claim.
CCus. v. Dinesh Chhajer 2014 (300) ELT 498 (Kar.)	Can customs duty be demanded under section 28 and/or section 125(2) of the Customs Act, 1962 from a person dealing in smuggled goods when no such goods are seized from him? The High Court held that Tribunal was justified in holding that no duty is leviable against the assessee as he is neither the importer nor the owner of the goods or was in possession of any goods.
Uniworth Textiles Ltd. v. CCEx 2013 (288) ELT 161 (SC)	Extended period of limitation for demand of Customs duty cannot be invoked in a case where the assessee had sought a clarification about exemption from a wrong authority. The Supreme Court held that mere nonpayment of duties could not be equated with collusion or wilful misstatement or suppression of facts as then there would be no form of non-payment which would amount to ordinary default. The Apex Court opined that something more must be shown to construe the acts of the assessee as fit for the applicability of the proviso.
Refunds	
Parimal Ray v. CCus.	Any sum paid to the government by mistake is not duty or excess duty but is simply

2015 (318) ELT 379 (Cal.)	money paid to the account of Government. Therefore, limitation of one year applicable to refunds of customs duty will not apply to refunds of amount paid to the Government by mistake.
KSJ Metal Impex P. Ltd. v. Under Secretary (cus.) 2013 (294) ELT 211 (Mad.)	The provisions applicable to normal refunds of Duty/Tax and interest thereon may apply to refunds of duty/tax and interest thereon arising as a result of exemption granted by way of exemption notifications as well.
Provisions relating to illegal import, illegal export, confiscation, penalty and allied provisions	
In Re: Hemal K. Shah 2012 (275) ELT 266 (GOI) (Revision Authority Decision)	The Government noted that the passenger had grossly mis-declared the goods with intention to evade duty and to smuggle the goods into India. As per the provisions of section 80 of the Customs Act, 1962 when the baggage of the passenger contains article which is dutiable or prohibited and in respect of which the declaration is made under section 77, the proper officer on request of passenger can detain such article for the purpose of being returned to him on his leaving India. Since passenger neither made true declaration nor requested for detention of goods for re-export, before customs authorities at the time of his arrival at airport, the re- export of said goods could not be allowed under section 80 of the Customs Act.
Manish Lalit Ku. Bavishi v. Add. DIR. General, DRI 2011 (272) ELT 42 (Bom)	Revenue Officers are mandatorily required to make available the copies of the documents asked for by the assessee which were seized during the course of the seizure action.
Ccus. (Prev.), Mumbai v. M. Ambalal & Co. 2010 (260) ELT 487 (SC)	The Smuggled goods could not be considered as 'Imported goods'. Thus, the benefit of exemption meant for imported goods cannot be given to the Smuggled goods.
Bussa Overseas & Properties P. Ltd. v C.L. Mahar, Asstt. C.C., Bombay 2004 (163) E.L.T. 304 (Bom.) [maintained by the Supreme Court]	Once goods are cleared for home consumption, they cease to be imported goods as defined in section 2(25) of the Customs Act, 1962. The goods lose its character of imported goods on being granted clearance for home consumption and thereafter the power to confiscate can be exercised only in cases where the order of clearance is revised and cancelled.
Santosh Handlooms v. Ccus. 2016 (331) ELT 44 (Del.)	The Show Cause Notice u/s 124(a) in case of seizure of goods u/s 110 of the Customs Act cannot be issued to Customs House Agent (now Customs Broker) of the importer instead of Importer himself.
Purushottam Jajodia v. Director of Revenue Intelligence 2014 (307) ELT 837 (Del.)	The petitioners did not receive the notice under section 124(a) within the time stipulated in section 110(2) of the Act, such notice will not considered to be "given" by the Department within the stipulated time, i.e. before the terminal date. Consequently, the Department was directed to release the goods seized.
Akanksha Syntex P. Ltd. v. UOI	The remedy of provisional release is independent of remedy of claiming unconditional release in the absence of issuance of any valid show cause notice during the period of limitation or extended limitation prescribed u/s 110(2) of the Customs Act, 1962.
Gopal Saha v. UOI 2016 (336) ELT 230 (Cal.)	The expression *'goods in respect of which any prohibition is in force'* in the context of section 112 implies goods which are prohibited from being imported and not goods which have been smuggled into the country in contravention of the procedure established by law for the import thereof.
Caravel Logistics Pvt. Ltd. v. JC 2013 (293) ELT 342 (Mad.)	In case of short landing of goods, if penalty is to be imposed on person-in-charge of conveyance/vessel, it can also be imposed on the agent appointed by him. Thus, duly appointed steamer agent of a vessel would be liable to a penalty.
Appeals	
Thakker Shipping P Ltd. v. CCus. 2012 (285) ELT 321 (SC)	The Tribunal is competent to invoke section 129A(5) where an application u/s 129D(4) had not been made within the prescribed time and condone the delay in making such application if it was satisfied that there was sufficient cause for not presenting it within that period.
Neeraj Jhanji v. Ccus. 2014 (308) ELT 3 (SC)	A writ petition cannot be filed before a High Court which does not have territorial jurisdiction over the matter. In the case SC has disapproved the practice of Forum Shopping as adopted by the petitioner. FORUM SHOPPING is the practice adopted by litigants to have their legal case heard in the Court which would provide most favorable decision.
Margara Industries Ltd. v. Ccus.(A) 2013 (293) ELT 24 (All.)	Delay in filing appeal to CESTAT due to mistake of the counsel can be condoned because the appellant was not going to gain anything by not filing the appeal and the counsel had also filed this personal affidavit.

Rishiroop Polymers P. Ltd. v. DA. 2013 (294) ELT 547 (Bom.)	Writ petition should not be entertained by the High court when alternate remedies are available under the relevant statute. A writ can be filed to contest a point that cannot be raised in an appeal.
Settlement Commission	
Saurashtra Cement Ltd. v. Ccus. 2013 (292) ELT 486 (Guj.)	Judicial review of the order of the settlement commission by the High Court or Supreme Court under writ petition/ Special Leave petition is permissible.
Sanghvi Reconditioners P Ltd. v UOI 2010 (251) ELT 3 (SC)	Having opted to get customs duty liability settled by the Settlement Commission, the appellant could not be permitted to dissect the Settlement Commission's order with a view to accept what is favorable to them and reject what is not.
UOI v. CCus. & CCEx. Sett. Comm. 2010 (258) ELT 476 (Bom.)	The Settlement commission has jurisdiction to deal with the question relating to the recovery of drawback erroneously paid by the Revenue.
Misc. Provisions	
Anita Grover v. CCEx. 2013 (288) ELT 63 (Del.)	It is only the defaulter against whom steps might be taken for the recovery of the dues. Thus, a former director of a company cannot be held liable for the recovery of the customs dues of such company.
Vishnu M Harlalka v. UOI 2013 (294) ELT 5 (Bom)	Department is liable to pay interest on delayed refund of sale proceeds of auction of seized goods after adjustment of expenses and charges u/s 150 of the Customs Act and further adjustment of fine and penalty as adjudicated by it.