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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **CUSAA 15/2016**

COMMISSIONER OF CUSTOM(PREVENTIVE)
NEW DELHI ..... Appellant
Through: Mr. Rahul Kaushik, Senior Standing Counsel with Mr. Dhanesh Kumar, Advocate.

versus

SAVI VISION PVT LTD & ANR. ..... Respondent

**CORAM:**
**JUSTICE S.MURALIDHAR**
**JUSTICE VIBHU BAKHRU**

**O R D E R**

% **27.05.2016**

**CM No. 20758 of 2016(exemption)**

1. Allowed subject to all just exceptions.

**CM No. 20757 of 2016(for condonation of delay)**

2. For the reasons stated therein, the delay in filing the appeal is condoned.

3. The application is disposed of.

**CUSAA 15 of 2016 & CM No. 20756 of 2016 (stay)**

4. This appeal by the Customs Department is against the final order dated 7th August 2015 passed by the Customs Excise & Service Tax Appellate Tribunal ('CESTAT') partly allowing the appeal filed by the Respondent against the adjudication Order-in-Original dated 29th April 2009 passed by the Commissioner of Customs (Preventive) New Delhi.

5. The case against the Respondent was that imported audio-visual equipments were found in the business premises of the Appellant which did not have the maximum retail price ('MRP') displayed on the packing although the goods were imported by paying duty on the declared retail sale price (RSP). On enquiry, it was found that the Appellant sold such imported goods to NCCF/Kendriya Bhandar (KB) at a price higher than the RSP. Disagreeing with the Order-in-Original, the CESTAT in the impugned order restricted the demand only to those sales effected at the price higher than the RSP. This conclusion of the CESTAT does not appear to be unreasonable at all.

6. Learned counsel for the Appellant referred to the observation in the Order-in-Original that a government department would not purchase goods at a price higher than the RSP. In the considered view of the Court, instead of surmising on this aspect the Commissioner could easily have undertaken an enquiry with the concerned Department to ascertain whether in fact the goods were purchased at a price higher than the RSP. Consequently, the Court does not see any substantial question arising from the impugned order of the CESTAT.

7. The appeal is accordingly dismissed.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**MAY 27, 2016**
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