

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO – 3

Customs Stay Application No. 16878 of 2014

Customs Appeal No. 13869 of 2014-DB

(Arising out of OIO No. 23-MP-2012-13 dated 18/02/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Epson India Pvt. Ltd.

Appellant

12th Floor, The Millenia, Tower A, No. 01,
Murphy Road, Ulsoor,
BANGLORE,
KARNATAKA
560008.

-VERSUS-

C.C. E. & S.T. Surat-i

Respondent

NEW BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR,
SURAT,
GUJARAT, 395001

Present For the Appellant : Shri Anand Nainawati, Adv.

Present For the Respondent : Shri T.K. Sikdar, Asst. Commr.(AR)

CORAM:

HON'BLE MEMBER (JUDICIAL) , MR. RAMESH NAIR

HON'BLE MEMBER (TECHNICAL), MR. RAJU

ORDER NO. A/11024/ 2019

Date of Hearing: 04/06/2019

Date of Decision: 04/06/2019

RAMESH NAIR

The matter is listed for Stay as per the High Court direction in its order dated 04/02/2016.

2. Shri Anand Nainawati, Ld. Counsel appearing on behalf of the appellant submits that against the common impugned order in case of other parties, the matter was finally disposed of by remanding to the Adjudicating Authority vide order no. A/12376-12435/2017 dated 11/09/2017. Therefore, he prays that the present matter may also be remanded to the Adjudicating Authority.

3. Shri T.K. Sikdar, Ld. Asst. Commissioner (AR) appearing on behalf of the Revenue reiterates the finding of the impugned order.

4. We have carefully considered the submission made by both the sides and perused the records. We find that since in bunch of appeals against the common impugned order, some of the appeals were disposed of by remanding it to the Adjudicating Authority, therefore, the present appeal is also remanded to Adjudicating Authority to decide the matter afresh in accordance with the observations made in the Tribunal's order dated 11/09/2017. The stay application also stands disposed of accordingly.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Diksha