

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

**Customs Appeal No. 10265 of 2023
In
Customs Miscellaneous (EH) Application No. 10111 of 2023**

(Arising out of OIA-MUN-CUSTM-000-APP-767-22-23 Dated-15/02/2023 passed by
Commissioner of CUSTOMS-MUNDRA)

COUNTERTOPS AND CABINETS PVT LTD

Plot No. Sp-2, Riico Ind. Area, Shivdaspura
Jaipur, Jaipur, Rajasthan

.....Appellant

VERSUS

C.C.-MUNDRA

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

.....Respondent

APPEARANCE:

Shri. Manish Jain, Advocate for the Appellant
Shri. Anand Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA MEMBER (JUDICIAL)**

Final Order No. A/ 11345 /2023

DATE OF HEARING:16.06.2023
DATE OF DECISION:16.06.2023

RAJU

This application for early hearing has been filed by COUNTERTOPS AND
CABINETS PVT LTD.

2. Learned Counsel pointed out that the impugned order is a order of
Commissioner (Appeals) remanding the matter to the original adjudicating
authority to pass a speaking order. The consignment is still live at Customs
Port. He pointed out that this application for early hearing was filed because
the consignment was live. Learned counsel requested that the matter may
be sent back to the original adjudicating authority for passing afresh order
within a reasonable time.

3. Learned AR has no objection and sending back the matter to the Original adjudicating authority by dismissing this appeal.

4. We have considered the factual matrix. The impugned order is an open remand directing the original adjudicating authority to issue speaking order. We take up the appeal itself this consent both the sides. The appeal is dismissed with directions to original adjudicating authority to pass speaking order within 4 weeks of receipt of this order. The impugned order is modified in the above terms. Miscellaneous application is also stand disposed off.

(Dictated & Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)