

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

**Appeal No. C/28-36/2010-DB**

[Arising out of OIA-205-213/2009/CUS/COMMR-A-/AHD Dated 26.10.2009 passed by the Commissioner of  
CUSTOMS-SURAT-II]

M/s Hindalco Industries Ltd

Appellant

Vs

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

Respondent

**Represented by:**

For Appellant: Shri. Anand Nainawati (Advocate)

For Respondent: Shri. Sameer Chitkara (AR)

**CORAM:**

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

**HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 03.12.2018

**Final Order No. A / 12829-12837 /2018**

***Per: Ramesh Nair***

These appeals are directed against Order-In-Appeal dated 26.10.2009 whereby the Ld. Commissioner (Appeals) remanded the matter to the original authority. The original authority for de-novo proceeding once again confirmed the demand vide Order-In-Original dated 19.01.2010 against which an appeal was filed by the appellant before the Commissioner (Appeals) who vide Order-In-Appeal No.61-83/2010/Cus/Commr(A)/Ahd dated 22.06.2010 allowed the appeal by setting aside the Order-In-Original dated 19.01.2010.

2. Shri. Anand Nainawati, Ld. Counsel appearing on behalf of appellant submits that the issue has been finally decided by the Commissioner (Appeals) in his order dated 22.06.2010. The present appeal was filed as an abundant precaution, therefore, there is no grievance of the appellant.

3. Considered the submissions made by both the sides and perused the records. We find that as per the Commissioner(Appeals) order in second round vide order dated 22.06.2010 the dispute is settled, therefore, the present appeal which is against a remand order become infructuous. Accordingly, the appeals are dismissed as infructuous.

*(Dictated and pronounced in the open court)*

**(Raju)**  
**Member (Technical)**

**(Ramesh Nair)**  
**Member (Judicial)**

Prachi