

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

REGIONAL BENCH- COURT NO. 3

CUSTOMS Appeal No. 12912 of 2013-DB

(Arising out of 05/COMMR-A-CUS-KDL-2013 Dated-21.01.2013 passed by Commissioner of Customs-KANDLA)

C.C.,-KANDLA

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA-GUJARAT

.....Appellant

VERSUS

KANDLA ENERGY AND CHEMICALS LIMITED

SURVEY NO. 52/1 TO 55,
VILLAGE : DEVALIA, TALUKA : ANJAR,
KUTCH-GUJARAT

.....Respondent

APPEARANCE:

Shri R. Subramana, Advocate appeared for the Appellant

Shri Ajay Kumar Samota, Superintendent (Authorized Representative) for the Respondent

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

Final Order No. A/ 10201 /2023

DATE OF HEARING:02.02.2023

DATE OF DECISION:02.02.2023

RAJU

This appeal has been filed by Revenue against order of the Commissioner (Appeals) wherein the Commissioner (Appeals) has remanded the matter back to the original adjudicating authority. While remanding, the Commissioner (Appeals) has relied on the decision of the Hon'ble High Court of Gujarat in the case of CCE Ahmedabad-I vs Medico Labs 2004 (173) ELT 117 (Guj.). It is seen that the appeal of the Revenue is solely on the ground that the Commissioner (Appeals) does not have the power to remand. In view of the Hon'ble High Court in the case of CCE Ahmadabad-I vs Medico Labs (surpa) wherein the High Court has clearly held that Commissioner (Appeals) has the power to remand, the appeal of Revenue is dismissed.

(Dictated and Pronounced in the open court)

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**