

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 11792 of 2013-DB

(Arising out of OIO-KDL-COMMR-25-2011-12 Dated- 31/03/2012 passed by Commissioner of CUSTOMS-KANDLA)

Hari Kewal Oil Ltd

8th K.M. Stone, Chandigarh Road,
HISAR HARIYANA

.....Appellant

VERSUS

C.C.-Kandla

Custom House, Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Ms. Manila Poonia, 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/ 10515 /2023

DATE OF HEARING: 21.03.2023
DATE OF DECISION: 21.03.2023

Raju

When the matter was called out it was pointed by the registry that the appeals of 43 co-notices in the impugned order have been remanded vide Order No A/12532-12574/2017 dated 14.09.2017. The remand is on the ground that the matter pertaining to jurisdiction of DRI officers to issue show cause notice is before Hon'ble Apex Court. We feel that in order to keep the bunch together and the matter of all the notices should be decided by a single order.

2. In view of above, We set aside the impugned order and remand the matter to the original adjudicating authority on term identical to the Tribunal order dated 14.09.2017. The appeal is allowed by way of remand to be decided along with the cases of co noticees.

(Dictated and pronounced in the open court)

**(RAJU)
MEMBER (TECHNICAL)**

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