IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

C/70834/2016-CU[SM]

Arising out of Order-in-Original No.05/COMMR./HAPUR/2016-17 dated 26.05.2016 passed by Commissioner, Customs, Central Excise & Service Tax, Hapur.

M/s. Global Cargo Forwarders

…APPELLANT(S)

VERSUS

Commissioner of Central Excise & Customs, Hapur

RESPONDENT (S)

APPEARANCE

Written Submissions for the Appellant (s)
Shri Sandeep Kumar Singh (Dy.Commr.) (A.R.) for the Revenue

CORAM:

SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 13.06.2018

FINAL ORDER NO.71102/2018

Per ANIL G. SHAKKARWAR :

The appellant has submitted written submissions. The appellant has submitted that all the initial proceedings regarding issue were in respect of functioning by the appellant as Customs House Agent in the proceedings which resulted in passing of Order-in-Original No.CAO No.55/2016-17/CAC/CC dated 31.03.2017 passed by Commissioner of Customs(Export-I), New Customs House, Ballard Estate, Mumbai. The ld.Commissioner in the said Order-in-Original dated 31.03.2017 had dropped the proceedings and therefore the penalty imposed on the appellant through impugned order may be set aside.

2. Heard the ld.AR. The ld.AR has submitted that the said order dated 31.03.2017 was passed after the impugned order and therefore the ld.original authority did not have benefit of the decision of said order dated 31.03.2017.

3. Having considered submission and on perusal of record I find that the original authority who passed the impugned order did not have the benefit of finding by the ld.Commissioner to arrive at the decision in the said order dated 31.03.2017 therefore by setting aside the impugned order I remand the matter back to the file of original authority with a direction to the appellant to bring the said Order-in-Original dated 31.03.2017 to the knowledge of the original authority. The original authority shall consider the findings in the said Order-in-Original dated 31.03.2017 and decide the matter afresh. With foregoing directions, the appeal is allowed by way of remand.

(Dictated and pronounced in the open Court.)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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