

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No.C/70183/2015-CU[DB]

(Arising out of Order-in-Appeal No. NOI/CUSTM/000/APP/63/2015-16 dated 21/08/2015 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

Principal Commissioner of Customs, Noida

Appellant

Vs.

M/s Sachin Chemical Agency,

Respondent

Appearance:

Shri Shri Pawan Kumar Singh, Supdt (AR)
Absent,

for Appellant
for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 10/09/2018
Date of Decision : 10/09/2018

FINAL ORDER NO-**72184 / 2018**

Per: Archana Wadhwa

Revenue is in appeal against the order of Commissioner (Appeals) vide which he has remanded the matter to the Lower authority for retesting of the sample of imported "Chalk-Natural Calcium Carbonate (Natural Uncoated Ground Calcium Carbonate) from a laboratory other than CRCL. The revenue's contention is that the Lower Authority should have accepted the CRCL report and should not have remanded the matter for test by other authorities.

2. We find that the Tribunal in an identical case of M/s Rath Enterprise Final Order No.50137/2015-SM[BR] dated 19.01.2015 has itself remanded the matter to the Lower Authorities for retest the samples from any other laboratory other than CRCL, which is not having equipments to examine the required product.

3. In view of the above, we find no infirmity in the impugned order of Commissioner (Appeals). Accordingly revenue's appeal is rejected.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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