FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 21/11/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71499-71500/2017-SM[BR] dated 16/11/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the **Customs Act, 1962.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/135/2012	**Avadh Gun House** Arms & Ammunition Dealers, 9 Gautam Budh Nagar, Latouche Road, Lucknow.
2	C/136/2012	**Avadh Gun House** Arms & Ammunition Dealers, 9 Gautam Budh Nagar, Latouche Road, Lucknow

Name and Address of Respondent

3 C.C. & C.E. & S.T.-Allahabad
38...M G MARG...CIVIL LINES,
ALLAHABAD,
UTTAR PRADESH-211001

4 C.C. & C.E. & S.T.-Allahabad
38...M G MARG...CIVIL LINES,
ALLAHABAD,
UTTAR PRADESH-211001

Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

JITENDRA SINGH, NEW DEHLI
B-25, LAJPAT NAGAR-III NEW DEHLI
-110024

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise. I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

15 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

16 C.D.R. 17 Office Copy 18 Second Folder Copy 19 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. I

APPEAL No. C/135 & 136/2012-CU[SM]

(Arising out of Order-in-Appeal No. 16/CUS/ALLD/2012 dated 31/01/2012 passed by Commissioner of Customs Central Excise & Service Tax (Appeals), Allahabad)

M/s Avadh Gun House, **Appellant**

Vs.

Commissioner of Customs, Central Excise & Service Tax, Allahabad **Respondent**

Appearance:

Shri Jitendra Singh, Advocate, for Appellant
Shri Praddep Kumar Dubey, Superintendent (AR), for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing & Date of Decision : 16/11/2017
FINAL ORDER NO. 71499-71500/2017

Per: Archana Wadhwa

As per facts on record, M/s Avadh Gun House imported cartridges by procuring the same as .32 bore revolver rifle cartridges. The same were cleared by the customs and subsequently sold by the appellants to various arms dealers. Some of these arms dealers have further sold the goods to other arms dealers.

2. Revenue seized the said cartridges from the premises of purchasers and conducted investigations. As per the Revenue, the seized cartridges which were imported by the appellant and the Cartridges seized from the buyers premises were found to be .32 bore pistol/revolver cartridges, importation of which is prohibited.

3. Heard the ld. Advocate appearing for the appellants. He submits that the issue is covered by the earlier decisions of the Tribunal in the case of Commissioner of Customs (Import & General), New Delhi *Versus* Nanda Gun House reported at 2016 (344) E.L.T. 283 (Tri. – Delhi). Ld. Advocate agrees that similar set of facts and circumstances, the Principal Bench vide a recent decision in a number of other appellants, has remanded the matter vide Final Order No. 52798-52834/2017 dated 10th April, 2017 for afresh decision in the light of the observations made thereunder. The ld. Advocate, further, submits that the matter in the present appeal also may be remanded.

4. No objection raised by the ld. D. R. appearing for the Revenue. In view of the above, the impugned orders are set aside and both the appeals are remanded for denovo-adjudication in the light of the directions contained in the earlier order of the Tribunal referred (supra). Appeal is allowed by way of remand.

(Dictated & Pronounced in Court)

Sd/-
(Archana Wadhawa)
Member(Judicial)

Ansari

प्रमाणित प्रति/Certified True Copy
12/12/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001