

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT No.-2

Customs Cross Application No.20501 of 2021
(On behalf of the Appellant)

In

Customs Appeal No.20319 of 2021

(Arising out of Order-in-Appeal No.208/2021 dated 17/03/2021 passed by
Commissioner (Appeals) Customs, Bengaluru)

Commissioner of Customs, MangaloreAppellant
Mangalore Customs Commissionerate,
New Customs House, Panambur,
Mangaluru-575010

VERSUS

M/s Mangalore Refinery And Petrochemicals Limited
....Respondent
Kuthethoor P.O., Via Katipalla,
Mangalore-575030

APPEARANCE:

Mr. Rohan Karia, for the Appellant
Mr. K.A. Jathin, Authorised Representative for the Respondent

CORAM:

HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO.20899/2023

DATE OF HEARING : 30.08.2023
DATE OF DECISION : 30.08.2023

PER: R. BHAGYA DEVI

This appeal is against the Order-In-Appeal No.208/2021
dated 17.03.2021 wherein the Commissioner had remanded the
matter to the Original Authority for verification and sanctioning of

interest amount. The Department is in appeal only on the ground that the issue of interest on pre-deposit of Rs.30 lakhs has already been settled in favor of the Revenue, hence the question of remand did not arise.

2. Today the learned counsel appearing on behalf of the respondent has submitted that the appeal is infructuous inasmuch as based on the remand order by the learned Commissioner (Appeals), the Original Adjudicating Authority had already sanctioned the interest amount of Rs.8,37,778/- and hence the appeal needs to be disposed of accordingly.

3. Learned A.R. admits the fact that the remand order has been complied with vide Order-In-Original No.MLR-CUSTOMS-000-AC-CTB-14-2021-22-RFD dated 22.07.2021.

4. In view of the above, the appeal filed by the Revenue against the Order-In-Appeal No. 208/2021 dated 17.03.2021 is dismissed as infructuous.

(Dictated and pronounced in open court)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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