

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI**

S.No.	Appeal No.	Appellant	Respondent
1.	C/240/2011	Shri Basab Paul	Commissioner of Customs (Seaport-Import), Chennai
2.	C/244/2011	Shri Parvinder Singh @ Lalji Bhatia	Commissioner of Customs (Seaport-Import), Chennai
3.	C/261/2011	Shri Haren Choksey	Commissioner of Customs (Seaport-Import), Chennai
Arising out of Order-in-Original No.15598/2011 dt.11.04.2011 passed by the Commissioner of Customs (Seaport-Import) Chennai			

Appearance :

Shri Diwakar Singh, Advocate (for Sl.No.2 & 3)
None (for Sl.No.1)
For the Appellant

Shri B. Balamurugan, AC (AR)
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : 25.06.2018

FINAL ORDER No. 41918-41920 / 2018

Per Bench

All these three appeals since emanating out of the same impugned order, they are taken up together for disposal.

2. The appellants Shri Parvinder Singh @ Lalji Bhatia (Appeal C/244/2011) and Shri Haren Choksey (Appeal C/261/2011) are represented by Ld. Advocate

Shri Diwakar Singh and appellant Shri Basab Paul (Appeal No. C/240/2011) was neither present nor represented.

3. Ld. Advocate submits that the impugned order has emanated out of proceedings initiated on a show cause notice dt. 23.06.2009 in respect of import of Range Rover Sport TDV 8 vehicle imported and cleared in the name of one Shri Aboobakar Suleman through Chennai port vide Bill of Entry No.757260 dt. 02.06.2008. Ld. Advocate submits that in view of the judgement of Hon'ble Delhi High Court in *Mangali Impex Ltd. Vs UOI – 2016 (335) ELT 605 (Del.)* having been appealed to and stayed by the, Hon'ble Supreme Court [reported in 2016 (341) ELT A228 (SC)], these two appeals where he is representing may also be remanded to the adjudicating authority to await the final judgement of the Hon'ble Apex Court as has been done by the Tribunal in many such cases.

4. On the other hand, Ld. A.R Shri B.Balamurugan submits that in respect of an appellant who had approached the Hon'ble High Court of Madras wherein Hon'ble has granted interim stay of the Tribunal order. However, Ld. AR is not able to produce copy of the said judgement.

5. In response, Ld. Advocate submits that the High Court in that case made only oral observation; that final judgement in that matter is not yet out and that even in a recent case, involving very same issue concerning DRI show cause notices, CESTAT Bangalore has remanded five of such cases to the original authority with similar direction.

6. In the circumstances, as no judgement of the jurisdictional High Court or any other higher appellate forum has been produced to us disallowing remand of such matters, both the appeals represented by the Ld. Advocate as also Appeal C/240/2011 (Appellant Shri Basab Paul) are being remanded to the original adjudicating authority to await final outcome of the matter in RE: *Mangali Impex* (supra) pending in the Hon'ble Apex Court.

Appeals are allowed by way of remand.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

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