CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SZB, CHENNAI

COURT : SM 3 B3

APPEAL No. C/40303/2020

(Arising out of Order-in-Appeal No. 18/2020-TTN (CUS) dated 23.03.2020 passed by the Commissioner of CGST & CE (Appeals), Trichy).

The Commissioner of Customs — Appellant
Custom House,
Tuticorin – 628 004.

Vs.

Shiv Parvati Textile — Respondent
Shop No. 29, 3rd Floor,
Hi-Life Mall,
Mumbai-400 054.

APPEARANCE

FOR APPELLANT : Shri Jagan Babu, AC, Authorized Representative

FOR RESPONDENT : None

CORAM

Hon'ble Shri P. Dinesha, Member Judicial

Date of Hearing: **08.07.2021**
Date of Pronouncement: **12.07.2021**

FINAL ORDER No. 41662 /2021

Heard Shri M. Jagan Babu, Learned Departmental Representative. The Revenue has challenged the order of the first appellate authority who vide impugned order has set aside the Order-in-Original and allowed the appeal by way of remand.

The first appellate authority has considered the following decisions:-

1. *Sony India Pvt. Ltd. Vs. CC, Delhi*
   2014 (304) ELT 660 (Del.)
2. *CMS Infosystems Ltd. Vs. UOI*
   2017(349) ELT 236 (Bom.)

and thereafter has also referred to the SLP filed by the Revenue in the case of CMS Infosystems Ltd. Vs. UOI, which is admitted vide 2018 (360) ELT A 190 (S.C.) and that the matter being *sub-judice*, has directed the original authority to decide the case based on the judicial precedents.

2. When the matter is *sub-judice* before the Hon'ble Supreme Court, this forum cannot decide the case and hence, ideally the adjudicating authority should await the final verdict and then give effect to the directions of the Hon'ble Supreme Court in this case also.

3. In view of the above, I do not see any reasons to interfere with the remand order of the first appellate authority and consequently, the appeal stands dismissed.

(Order pronounced in the Open Court on 12.07.2021)

(P.DINESHA)
(**MEMBER JUDICIAL)**

BB