

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 41534 of 2013

(Arising out of Order-in-Appeal C.Cus. No. 612/2013 dated 12.04.2013 passed by the Commissioner of Customs (Appeals), 60, Rajaji Salai, Custom House, Chennai – 600 001)

M/s. CNC Technics Private Limited

: Appellant

3-A, Type 1, 1-E,
Kulkatpally Industrial Estate,
Hyderabad – 500 072

VERSUS

The Commissioner of Customs

: Respondent

(Seaport-Import)
Custom House, 60, Rajaji Salai,
Chennai – 600 001

APPEARANCE:

Smt. S. Yogalakshmi, Advocate for the Appellant

Shri S. Balakumar, Assistant Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 40339 / 2023

DATE OF HEARING/DECISION: 24.05.2023

Order : [Per Bench]

Smt. S. Yogalakshmi, Learned Advocate for the appellant, submits that the appeal is infructuous since, based on the direction for remand of the First Appellate Authority, the adjudicating authority has passed a *de novo* Order-in-Original, against which they have preferred an appeal before the First Appellate Authority, and the same is pending as on date.

2. The plea of the Learned Advocate is accepted and the appeal is dismissed as infructuous since any decision taken by us in the above appeal may have a bearing on the pending appeal before the lower authority.

(Dictated and pronounced in open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd