

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH**

Dated: 22/05/2014

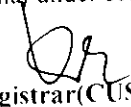
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/52263/2014-CU[DB] dated 15/05/2014

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(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	C/31/2009	DEVKI METALS PVT. LTD. E-5, GALI NO.2, NEW MANDOLI INDUSTRIAL AREA, DELHI-110093.
		<u>Name and Address of Respondent</u>
2.	C/31/2009	C.C. (ICD) NEW DELHI ICD, Tughlakabad, New Delhi 110020.

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s):

V. K. Gupta
F-56, Dwarka Puri Naveen,
Shahdara,
Delhi-110032

4 Bar Association, CESTAT, Delhi

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

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

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

9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

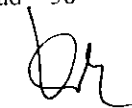
11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

13 C.D.R.

14 Office Copy

15 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
DIVISION BENCH
Court No.2**

Appeal No.C/31/2009-Cus

(Arising out of OIA No.CC(A)CUS/ICD/396/2008 dt.24.10.2008
passed by CC(Appeals), New Delhi)

Devki Metals Pvt.Ltd.

Appellant

Vs.

CC, ICD. TKD, New Delhi

Respondent

Present for the Appellant: Shri V.K.Gupta, Advocate
Present for the Respondent: Shri R.L.Meena, DR

Date of hearing/Decision: 15.05.2014

**Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Manmohan Singh, Technical Member**

FINAL ORDER NO.52263/2014

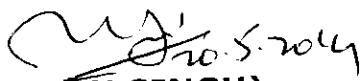
PER: D.N.PANDA

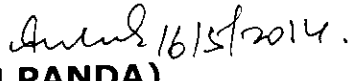
Ld.Counsel says that there are 12 bills of entry involved in the present appeal. He further says that refund of additional customs duty is admissible following the order dated 21.4.2014 of Hon'ble Delhi High Court in CUS.AC.1/2014 in the case of M/s.Pee Gee International. Since bill of entry is not before us to examine various aspect in ^{this} ~~that~~ case, it would be proper for the adjudicating authority to examine relevant bills of entry applying the ratio of laid by Hon'ble Delhi High Court and pass appropriate order on refund.

2. We hope that process of adjudication shall be completed within three months from the date of receipt of this order ^{and} appellant shall co-operate with adjudicating authority for expeditious disposal of the matter. *Needless to mention that appellant is entitled to the reasonable opportunity of hearing.* *Incluh.*

3. In the result, appeal is remanded to the adjudicating authority.

(Dictated & pronounced in the open court)


(MANMOHAN SINGH)
TECHNICAL MEMEBR


(D.N.PANDA)
JUDICIAL MEMBER

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