

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

Dated: 27/03/2014

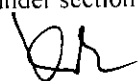
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/51214-51215/2014-CU[DB] dated 24/03/2014

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                                                                                                 |
|-----------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------|
| <sup>1</sup> C/Stay/50371/2014,<br>C/COD/50372/2014 | C/50270/2014 | <b>Commissioner of CUSTOMS-<br/>New Delhi(iced Tkd)<br/>INLAND CONTAINER<br/>DEPORT,<br/>TUGLAKABAD...ICD,<br/>NEW DELHI,</b> |

<sup>2</sup> C/Stay/50373/2014, C/50271/2014  
<sup>2</sup> C/COD/50374/2014

Name and Address of  
Respondent

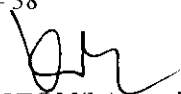
|              |              |                                                                                              |
|--------------|--------------|----------------------------------------------------------------------------------------------|
| <sup>2</sup> | C/50270/2014 | <b>PANIPAT TEXTILES<br/>92/48, SAINICOLONY<br/>RAILWAY LINE PANIPAT<br/>PANIPAT .HARYANA</b> |
|--------------|--------------|----------------------------------------------------------------------------------------------|

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Other Appellants and Respondents as per Annexure

Copy To

<sup>3</sup> Advocate(s) / Consultant(s): SUDHIR MALHOTRA, ADV<sup>5</sup> Bar Association, CESTAT, Delhi<sup>6</sup> Director Publications, Customs, Excise, I.P. Estate, Delhi<sup>7</sup> M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3<sup>8</sup> Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17<sup>9</sup> Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005<sup>10</sup> Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15<sup>11</sup> LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)<sup>12</sup> TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070<sup>13</sup> Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38<sup>14</sup> C.D.R.      <sup>15</sup> Office Copy      <sup>16</sup> Guard File

  
Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL,  
West Block No. 2, R.K. Puram,  
New Delhi-110 066**

**COURT - II**

C/COD/50372-50374/14 & Stay/50371, 50373/2014  
In & Customs appeal No. 50270-50271/2014

[Arising out of Order-in-Appeal No. CC(A)/Cus/ICD/557/2013  
dated 12.08.2013 passed by the Commissioner of Customs  
(ICD), Tughlakabad, New Delhi]

Date of hearing/decision: 24<sup>th</sup> March, 2014

C.C. (ICD), Tughlakabad,  
New Delhi

Appellant

Versus

M/s. Panipat Textiles

Respondent

Present for the Assessee: Shri Sudhir Malhotra, Advocate  
Present for the Revenue : Shri V.P. Batra, A.R.

Coram: Hon'ble Shri D.N. Panda, Judicial Member;  
Hon'ble Shri Manmohan Singh, Technical Member

FINAL ORDER NO. 51214-51215/2014

Per D.N. PANDA:

Respondent says that after passing of the order by learned Commissioner (Appeals) against provisional assessment remanding the matter to the original authority for disclosing grounds of enhancement of value of import and finalization of assessment, the original authority has already passed the order in pursuance <sup>of</sup> the appellate direction. Therefore, Revenue's appeals in both the cases have become infructuous in the said circumstances.

2. Learned D.R. agrees to the above proposition.

*Amul*

3. Condoning the delay of very minor period which has occurred due to administrative difficulty of Revenue, MA(COD) is allowed and stay applications as well as <sup>appeal</sup>being infructuous. are dismissed.

(Dictated and pronounced in the Open Court.)

  
26.3.2014  
(MANMOHAN SINGH)  
TECHNICAL MEMBER

  
25/3/2014.  
(D.N. PANDA)  
JUDICIAL MEMBER

RK