

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

Dated: 31/10/2014

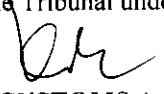
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/54164/2014-CU[DB] dated 22/10/2014

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/526/2010	New Custom House, Near I.G.I. Airport, new Delhi 110037.
		Name and Address of Respondent
2		JMD OIL PVT. LTD. 5/24, RAMESH NAGAR, NEW DELHI-110015

Copy To

3 Advocate(s) / Consultant(s):

4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Delhi

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

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

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

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

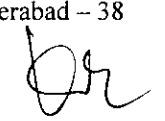
10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

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

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

14 C.D.R. 15 Office Copy 16 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/ Decision: 22/10/2014

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Customs Appeal No.C/526/2010

CC (Preventive), N. Delhi

Vs.

Appellants

JMD Oil Pvt. Ltd.

Respondent

Appearance:

Shri Govind Dixit, AR for the appellants.

Ms. Reena Rawat, Advocate for the respondent.

Coram:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

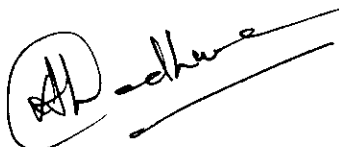
Hon'ble Mr. Rakesh Kumar, Technical Member

Final Order No. 54164 / **Dated: 22.10.2014**

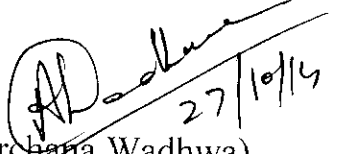
Per Archana Wadhwa:

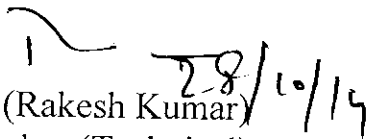
Being aggrieved with the order passed by the Commissioner (Appeals) vide which he has remanded the matter to the lower Authority for conducting the cross examination of the Chemical Examiner, Revenue has filed the present appeal on the ground that the Commissioner has no powers to remand.

2. The only grievance of the Revenue is that the Commissioner has no powers to remand.



3. Without going into the said legal question, ~~as~~ we are of the view that ^{or} the Tribunal admittedly has powers to remand, we remand the present appeal of the Revenue to the original Adjudicating Authority for fresh decision, in the light of the directions contained in the impugned order of the Commissioner (Appeals). Revenue's appeal is disposed of in the above terms.


(Archana Wadhwa)
Member (Judicial)


(Rakesh Kumar)
Member (Technical)

Ckp.