

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL No. 52105 of 2019

Seville Products Ltd.

..... Appellant

VERSUS

**Commissioner of Customs, New
Delhi (ICD TKD)**

.....Respondent

APPEARANCE:

Shri B L Narasimhan , Advocates for the Appellant

Shri Rakesh Kumar, Authorised Representative for the Respondent

Coram:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING: March 02, 2021

ORDER SHEET

A preliminary objection has been raised by the learned counsel for the appellant that the reference made by the learned Member to a Larger Bench is not maintainable for the reason that the issue referred has been settled by Division Benches of the Tribunal.

2. Learned Authorised Representative of the Department has, however, submitted that the reference is maintainable and the Division Bench should proceed to answer it.

3. At this stage, we have heard learned counsel for the appellant and the learned Authorised Representative of the Department only on the maintainability of the reference. It is

only when we hold that the reference is maintainable that an opportunity will be granted to the parties to make submissions.

Order Reserved.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**

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