

**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, COURT NO. I**

**Customs Appeal No. 603, 604 & 619 of 2009**

[ Arising out of Order-in-Appeal No. 10-COMMR-HKT-2009 dated 29.6.2009 passed by the Commissioner of Customs (Prev), New Delhi ]

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| <b>M/s. International Air Charter<br/>Operations (I) Pvt Ltd.<br/>Mr Syed Hadi M Alam<br/>Mr. Pradeep Kumar N Dhoot, Director</b> | <b>Appellant</b> |
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**Vs.**

|                                                     |                   |
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| <b>Commissioner of Customs<br/>(Prev) New Delhi</b> | <b>Respondent</b> |
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**Appearance:**

**None for the Appellants**

**Shri R K Manjhi, DR for the Respondent**

**CORAM:**

**Hon'ble Mr. Justice (Dr.) Satish Chandra, President**

**Hon'ble Mr. Ashok K Arya, Member (Technical)**

Date of Hearing/ Decision: 04.01.2017

**FINAL ORDER No.50217-50219/2017**

**Per: Justice (Dr.) Satish Chandra:**

Shri K R Bulchandani, Senior Counsel submits that identical issue has been decided by the Tribunal in Appeal No. C/493-497/09 vide Final Order No. C/170-174/2010 dated 12.11.2010 in favour of the appellant, but another Bench of the Tribunal in Appeal No. C/363 & 369/2009 in the case of King Rotors and Air Charter Pvt Ltd. and

Capt K N G Nair vs. CC Mumbai dated 17.6.11, the issue was decided against the appellant.

2. Finally, the matter has reached before the Hon'ble Supreme Court and the appellant tried to become intervener vide moving 'Transfer Petition' (Civil) Nos. 1064-1066/2015. However, on 31.7.2015, the Hon'ble Supreme Court has granted the permission to withdraw the transfer petitions with liberty to approach the CESTAT for appropriate relief / order.

3. In this scenario, it is evident that there are conflicting decisions of the Tribunal on the subject matter which is sub-judice before the Hon'ble Supreme Court. Without the verdict of Supreme Court, presently, no decision can be taken on the issue involved in the present appeal.

4. Hence, liberty is granted to the appellant to approach this Tribunal again after having the final verdict from the Hon'ble Supreme Court, within the prescribed time, if advised so.

3. With the aforesaid liberty, all the appeals are disposed of.

**( Ashok K Arya )**  
**Member (Technical)**

**(Justice (Dr.) Satish Chandra)**  
**President**

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