

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

COURT-I

Date of hearing/decision: 06.07.2017

S.No	Case No	Impugned Order Detail's	Appellant	Represented by (Advocate)	Respondent	Represented by (DR)
1	C/415/2009-DB	OIA-07/COMMR/JMS/2009 dated 27/04/2009	GLOBAL VECTRA HELICORP LIMITED,	Tarun Gulati, Kishore Kunal	C.C.(PREVENTIVE)	Govind Dixit
2	C/571/2009	OIA 04/2009-10 dated 13/08/2009	C.C.(Preventive)	Tarun Gulati, Kishore Kunal	GLOBAL VECTRA HELICORP LTD	Govind Dixit
3	C/572/2009-DB	OIA-04/2009-10 dated 13/08/2009	- C.C.(PREVENTIVE)	Tarun Gulati, Kishore Kunal	DR. CGK NAIR.	Govind Dixit
4	C/574/2009-DB	OIA-04/2009-10 dated 13/08/2009	- C.C.(PREVENTIVE)	Tarun Gulati, Kishore Kunal	SH. RSSLN BHASKARU DU,	Govind Dixit
5	C/575/2009-DB	OIA-04/2009-10 dated 13/08/2009	- C.C.(PREVENTIVE)	Tarun Gulati, Kishore Kunal	SH. P.RAJ KUMAR MENON DIRECTOR OF GVHL	Govind Dixit
6	C/576/2009-DB	OIA-04/2009-10 dated 13/08/2009	- C.C.(PREVENTIVE)	Tarun Gulati, Kishore Kunal	SH. RAVINDER KUMAR RISHI,	Govind Dixit
7	C/577/2009-DB	OIA-04/2009-10 dated 13/08/2009	- C.C.(PREVENTIVE)	Tarun Gulati, Kishore Kunal	DR. GAUTAM SEN (RETD.)	Govind Dixit
8	C/578/2009-DB	OIA-04/2009-10 dated 13/08/2009	- C.C.(PREVENTIVE)	Tarun Gulati, Kishore Kunal	MAJOR GEN. GURDIAL SINGH HUNDAL, DIRECTOR OF GVHL	Govind Dixit

9	C/579/2009-DB	OIA-04/2009-10 dated 13/08/2009	- C.C.(PREVENTIVE)	Tarun Gulati, Kishore Kunal	LT. GEN (RETD.) S.J.S. SAIGHAL CHAITMAN OF GVHL	Govind Dixit
10	C/57/2010-DB	OIA-24/COMMR/HKT/2009	TANEJA AEROSPAC E AND AVIATION LTD.	Udit Jain	C.C.(PREVENTIVE)	Govind Dixit
11	C/MISC/559 25/2014 in C/639/2010-DB	OIA-23/COMMR/HKC/2010 dated 30/08/2010	RELIANCE COMMERCIAL DEALERS LTD	T.C.Patel , Vipin Jain, Udit Jain, Shipla	C.C.(PREVENTIVE)	Govind Dixit
12	C/MISC/559 26/2014 in C/640/2010-DB	OIA-24/COMMR/HKC/2010 dated 30/08/2010	RELIANCE COMMERCIAL DEALERS LTD	T.C.Patel , Vipin Jain, Udit Jain, Shipla	C.C.(PREVENTIVE)	Govind Dixit
13	C/MISC/559 27/2014 in C/641/2010-DB	OIA-24/COMMR/HKC/2010 dated 30/08/2010	SUDHIR NAYAK	T.C.Patel , Vipin Jain, Udit Jain, Shipla	C.C.(PREVENTIVE)	Govind Dixit
14	C/MISC/559 28/2014 in C/642/2010-DB	OIA-23/COMMR/HKC/2010 dated 30/08/2010	SUDHIR NAYAK	T.C.Patel , Vipin Jain, Udit Jain, Shipla	C.C.(PREVENTIVE)	Govind Dixit
15	C / 55387 / 2013-DB	OIO-16/RKB/CE/NCH/2012 dated 25/10/2012	Chimes Aviation Private Limited	Tarun Gulati, Kishore Kunal	C.C. Adjudication-Commissioner Of Customs(adj.) Adjudication New Delhi	Govind Dixit
16	C / 55388 / 2013-DB	OIO-16/RKB/CE/NCH/2012 dated 25/10/2012	Uday Punj	Tarun Gulati, Kishore Kunal	C.C. Adjudication-Commissioner Of Customs(adj.) Adjudication New Delhi	Govind Dixit

**Coram: Hon'ble Justice Dr. Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)**

FINAL ORDER No. 55077-55092/2017

Per: Justice Dr. Satish Chandra

1. All these cross appeals have been filed by the appellant as well as by the Department.
2. During the course of the hearing, heard Shri Tarun Gulati. Ld Counsel for the appellant and Shri Govind Dixit, Ld. DR for the Revenue.
3. After hearing both sides and perusal of records, it appears that the assessee-respondent imported aircrafts duty free. The issue arises whether these aircrafts are eligible for such duty free import. The assessee got the judgment in their favour from CESTAT, Bombay in the case of *M/s Global Vectra Helicorp Ltd V/s Commissioner of Customs (Import), Mumbai reported as 2015-TIOL-968-CESTAT-MUM*. As well as Delhi Bench in the case of *CC vs. Sameer Gehlot reported as 2011 (213) ELT 129 (Tri-Del)*. Matter reached finally to the Hon'ble Supreme Court where it is pending in the Civil Appeals Number 4887/2011 and 32296/2011. Hence matter is subjudice.
4. Both parties have agreed that without having final verdict of Hon'ble Supreme Court, the matter, cannot be decided in the

cases. In view of the above the liberty is granted to the parties to come again after having the final verdict of Apex Court within the prescribed time, if advised so. With the above liberty the appeals are disposed off.

[Order Dictated and Pronounced in open court]

V. Padmanabhan
Member (Technical)

(Justice Dr. Satish Chandra)
President

RS