

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 11.08.2017

**Customs Appeal Nos. 52158 to 52166 of 2016 &
Customs Appeal Nos. 52758 to 52764 of 2016**

(Arising out of order-in-appeal No. D-II/ICD/325-332/2016 & DII/PPG/227/2016 dt. 30.03.2016 & dt. 17.03.2016 passed by the Commissioner of Customs (Appeals), New Delhi).

M/s SOIR International
M/s Sedna Impex India Pvt. Ltd.,

Appellant

Vs.

CC, New Delhi

Respondent

Appearance:

Sh. Somesh Arora, Sh. Prem Ranjan & Ms. Mehak Gupta, Advocates for the appellant

Sh. Govind Dixit, AR for the respondent

Coram:

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

Final Order Nos. 55931 – 55946/ 2017

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

All the appeals have been filed against the order-in-appeal No. 325 – 332/2016 dt. 30.03.2016 & 227/2016 dated 17.03.2016. In all the appeals, the issue is identical, hence they are being disposed of by this common order after hearing both the parties.

2. Brief facts of the case are that the appellant have imported various kinds of fabric including PVC coated fabric/ non texturised polyester lining of Chinese

origin. The custom duty was paid. In addition, CVD known as additional duty was also demanded. Being aggrieved, the present appeals have been filed by the appellants.

3. With this background, we heard Sh. Somesh Arora, Id. Advocate for the appellant & Sh. Govind Dixit, Id. AR for the respondent and perused the material available on record.

4. During the course of arguments, both the parties have agreed that the matter is sub-judice before the Hon'ble Supreme Court in the case of ***Prashray Overseas Pvt. Ltd. vs. CC (Exports) Chennai – SLP No. 613 - 614/ 2017***. Both the Id. Counsels have agreed that when the matter is sub-judice before the Hon'ble Supreme Court is pending, the present appeals cannot be decided. When it is so, then liberty is granted to the appellant to come again after having the final verdict from the Hon'ble Supreme Court within the prescribed time, if advise so.

5. With the aforesaid liberty, the appeals stand disposed of. Both parties have agreed.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

