

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

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 60708 of 2013

(Arising out of Order-in-Appeal No. CC(A)CUS/514-515/2013 dated 23.08.2013 passed by the Commissioner of Customs, New Delhi)

DATE OF HEARING : 26.09.2017

DATE OF DECISION : 26.09.2017

CC, New Delhi

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Appellant

(Rep by Sh. R.K. Manjhi, DR)

VERSUS

M/s Dikas Exporters

....

Respondents

(Rep. by Sh H.C. Saini, DR)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 56907/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the Department against the Order-in-Appeal No. CC(A)CUS/514-515/2013 dated 23.08.2013 passed by the Commissioner of Customs, New Delhi, whereby he had remanded the matter to the adjudicating authority under Section 17 of the Customs Act, 1962. Being aggrieved, the Department has filed the present appeal.

2. Heard Shri R.K. Manjhi, learned DR for the Revenue. None is present for the assessee-Respondents nor there is any adjournment application on record.

3. After hearing the learned DR and on perusal of the material available on record, it appears that the Commissioner (Appeals) has merely remanded the matter to the adjudicating authority for passing a speaking order. The same appears reasonable. For the same reason, we remand the matter to the original authority.

4. In the result, appeal filed by the Department is dismissed.

(Dictated & pronounced in the open court)

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT