

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

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 289 of 2011

(Arising out of Order-in-Appeal No. CC(A)/I&G/40/2011 dated 24.02.2011 passed by the Commissioner of Customs (Appeals), New Delhi)

DATE OF HEARING : 04.12.2017

DATE OF DECISION : 04.12.2017

CC, New Delhi

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Appellant

(Rep by Sh.P. Juneja, DR)

VERSUS

M/s Marathon India Ltd.

....

Respondents

(Rep. by NONE)

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

FINAL ORDER NO. 58299/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the Department against the Order-in-Appeal No. CC(A)/I&G/40/2011 dated 24.02.2011 passed by the Commissioner of Customs (Appeals), New Delhi.

2. Shri P. Juneja, learned DR, is present for the Department.
None appeared on behalf of the assessee-Respondents.

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 by setting aside the Order-in-Original.

4. By considering the totality of the facts and circumstances of the case, we find that the Order-in-Appeal appears reasonable where the matter has been remanded to the adjudicating authority. We also endorse the similar view and remand the matter to the adjudicating authority.

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

(Dictated & pronounced in the open court)

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT