

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI
COURT NO. II**

APPEAL NO. C/480/09

(Arising out of Order-in-Original No. 04/2009/CAC/CC/RBT(EP)
dated 07.01.2009 passed by the Commissioner of Customs (EP),
Mumbai-I.)

**Commissioner of Customs
(Export Promotion) Mumbai**

Appellant

Vs.

M/s Appollo Tyres Ltd.

Respondent

Appearance:

Shri Ahibaran, Addl. Commr. (A.R.)

for Appellant

Shri Joseph Kodlanthara, Sr. Advocate with
Shri Rakesh Sawant, Advocate

for Respondent

CORAM:

**HON'BLE MRS. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE SHRI RAJU, MEMBER (TECHNICAL)**

Date of Hearing: 09.03.2018

Date of Decision: 09.03.2018

ORDER NO. A/85630/2018

Per: Archana Wadhwa

Both sides agree that the dispute stands settled by the Hon'ble
High Court of Delhi in appellant's own case and the matter should be
remanded to the Adjudicating Authority for fresh adjudication in the
light of clear law laid down by the Hon'ble High Court of Delhi.

2. In view of foregoing, we set aside the impugned order and allow the appeal by way of remand.

(Dictated and pronounced in Court)

(Raju)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

Sp