IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO. I

Appeal No. C/848/2009

(Arising out of Order-in-Appeal No. 01/2007-TS dated 28.02.2007 passed by the Commissioner of Customs (Appeals), Mumbai).

Commissioner of Customs (Prev.), Mumbai	Appellant

Vs.

M/s Reliance Energy Ltd.	Respondent

Appearance:

Shri Ahibaran, Addl. Commissioner (AR)	for Appellant
Ms. Ginita Bodhani, Advocate	for Respondent

CORAM:

HON'BLE MRS. ARCHANA WADHWA, MMBER (JUDICIAL)
HON'BLE SHRI RAJU, MEMBERE (TECHNICAL)

Date of Hearing: 06.03.2018

Date of Decision: 06.03.2018

ORDER NO. A/ 85648 /2018

Per: Archana Wadhwa

Being aggrieved with the order passed by the Commissioner (Appeals), vide which the matters stand remanded to the original adjudicating authority for passing a fresh order, the Revenue has filed the present appeal on the sole ground that the Commissioner (Appeals) has no powers to remand.

2. Without going into the above legal issue, we note that admittedly, the Tribunal has the powers to remand. Accordingly, we

remand the matter to the original adjudicating authority and the matter to be decided afresh in the light of the observations made by the Commissioner (Appeals).

3. Revenue's appeal is accordingly disposed of.

(Dictated and pronounced in Court)

(Raju)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

Sinha