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

APPEAL No. C/86839/13

(Arising out of Order-in-Original CAO No. 77/2012/CAC/CC(E)/YG/Gr.VII dated 30.11.2012 passed by Commissioner of Customs (Export), Mumbai)

Commissioner of Customs (Export), Mumbai **Appellant**

Vs.

Tipson Cycles Pvt. Ltd. **Respondent**

Appearance:

Shri M.K. Mall, Assistant Commissioner (AR), for appellant
Shri C.M. Sharma, Advocate, for respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Raju, Member (Technical)

Date of Hearing: 8.3.2018
Date of Decision: 8.3.2018

ORDER No. A/85472/2018

Per: Ms. Archana Wadhwa

Vide the impugned order, the Commissioner decided two show cause notices, one was dropped by him on the ground of lack of jurisdiction and the other was confirmed. The assessee also filed an appeal against the confirmed part of the order, which appeal stands disposed of by the Tribunal vide its final order No. A/915/13/CSTB/C-I dated 15.4.2013 vide which the matter was remanded.

2. As such it is seen that the impugned order already stands set aside and the matter stands remanded to the Commissioner. As such, on this short ground itself and without going into the merits of the case, we remand the present appeal of Revenue to be decided along with the earlier remanded matter. We make it clear that we have not gone into the merits of the case and the same are left open for the adjudicating authority to decide.

(Pronounced in court)

(Raju)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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