

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI**

APPEAL NOS: C/553 & 1231/2009

[Arising out of Order-in-Original CAO No: 36/2009/CAC/CC/KS dated 27th February 2009 passed by the Commissioner of Customs (Adjudication), Mumbai.]

Rajendra Rajyaguru
Ashok Kejriwal

... Appellants

versus

Commissioner of Customs (Adjudication)
Mumbai

...Respondent

Appearance:

Shri JC Patel, Advocate for appellants.

Ms. P Vinitha Sekhar, Joint Commissioner (AR) for respondent

CORAM:

**Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Ajay Sharma, Member (Judicial)**

Date of hearing:	31/07/2018
Date of decision:	31/07/2018

ORDER NO: A/87141-87142/2018

Per: C J Mathew

This appeal has been filed against order-in-original no. 36/2009/CAC/CC/KS dated 27th February 2009 of Commissioner of Customs (Adjudication), Mumbai which has confiscated polyester

filament yarn and partially oriented yarn and confirmed the duty liability on the same besides imposing penalties on a number of individuals and entities.

2. Learned Counsel for appellants submits that, *vide* order dated 17th May 2018 in appeal no. C/510/2009 against the same impugned order, the Tribunal had remanded the matter to the original authority for compliance with the directions of the Tribunal in the earlier round of litigation and sought that these appeals should also be remanded to the original authority on the same terms.

3. Heard the Learned Authorised Representative.

4. We take notice that the findings against the two appellants are as tardy as those against the appellant in appeal no. C/510/2009 which had been remanded to enable findings on the basis of tested evidence.

5. Consequently, these two appeals are also remanded to the original authority for fresh disposal and in accordance with principles of natural justice.

(Pronounced in Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)