

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

**APPEAL NO. ST/88042/2018**

(Arising out of Order-in-Appeal No. PVNS/263/APPEALS  
THANE/TH/2017-18/2386 dated 13.03.2018 passed by the  
Commissioner of GST & Central Excise (Appeals), Thane, Mumbai.)

**C.C.G.S.T., Navi Mumbai**

Appellant

Vs.

**M/s Toyo Engineering India Ltd.**

Respondent

Appearance:

Shri Onil Shirdikar, Assistant Commissioner (AR)  
Shri Mehul Jivani, Chartered Accountant

for Appellant  
for Respondent

CORAM:

**HON'BLE SHRI AJAY SHARMA, MEMBER (JUDICIAL)**

Date of Hearing: 14.12.2018  
Date of Decision: 14.12.2018

ORDER NO. A/88140/2018

***Per: Ajay Sharma***

During the course of hearing it has been mentioned that against the Order-in-Appeal No. PVNS/263/APPEALS THANE/TH/2017-18/2386 dated 13.03.2018 passed by the Commissioner of GST & Central Excise (Appeals), Thane, Mumbai, the respondent herein has also filed appeal before this Tribunal and this Tribunal vide order dated 17.10.2018 disposed of the said appeal, upholding the order of the Commissioner remanding the matter for

*denovo* adjudication by the lower Adjudicating Authority and disposed of the said appeal.

2. In view of the above and also on the facts of this case, I find no reason to interfere with the impugned order of the learned Commissioner and therefore appeal filed by the Revenue is dismissed.

*(Dictated & pronounced in open Court)*

**(Ajay Sharma)**  
**Member (Judicial)**

*Prasad*