CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH – COURT NO.1

Application No.C/EH/85281/2019
(on behalf of Appellant)
in
Appeal No.C/85663/2019

[Arising out of Order-in-Original No.93/2018-19/Commr./NS-1/JNCH, dt.18.12.2018 , passed by the CC (NS-I), JNCH, Nhava Sheva]

M/s Pioma Chemicals **......Appellant**
101-103, Shyam Kamal, 'D' Wing,
Agarwal Market, Vile Parel (W),
Mumbai 400 057

VERSUS

Commissioner of Customs, **......Respondent**
NS-I, Jawaharlal Nehru Customs House,
Nhava Sheva, Uran,
Dist: Raigad 400707

Appearance:
Shri J.C. Patel, Advocate for the Appellant
Shri Bhushan Kamble, AC (A.R. for the Respondent

CORAM:
HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

MISC. ORDER NO. M/85346/2019

Date of Hearing: 26.04.2019
Date of Decision: 26.04.2019

PER: D.M. MISRA

The learned Advocate Shri J.C. Patel for the Appellant submits that the issue relates to classification of 'Caprylic Capric Triglyceride' which was initially classified under Heading 29159020 and Revenue classified it under Heading 15162091. It his contention that the change in classification has adversely affected all future imports and issue is of recurring nature.

2. We find merit in the contention of the learned Advocate for the Appellant. Considering that thus the issue is recurring in nature, the MA(EH) is allowed and the appeal is fixed for hearing on 25.06.2019.

(Dictated and pronounced in the open court)

(D.M. Misra)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

CBB