

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH – COURT NO.1

Customs Appeal No.129 of 2010

[Arising out of Order-in-Original No.118/2009/CAC/CC/MS, dt.06.08.2009, passed by the CC (Adjudication), Mumbai]

Shri Harsh Shrivastava,
602, Navin Shree Mangal CHS,
Sector-17, Vashi, Navi Mumbai 400 705

.....Appellant

VERSUS

Commissioner of Customs (Adjudication),
2nd Floor, New Customs House, Ballard Estate,
Mumbai 400 001

.....Respondent

Appearance:

For Appellant : Shri Anil Balani, Advocate
For Respondent : Mrs. Trupti Chavan, AC (AR)

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.A/86694/2019

Date of Hearing: 23.09.2019
Date of Decision: 23.09.2019

PER: DR.D.M. MISRA

Heard both sides. This appeal is filed against Order-in-Original No.118/2009/CAC/CC/MS, dt.06.08.2009, passed by the Commissioner of Customs (Adjudication), Mumbai.

2. The learned A.R. for the Revenue has submitted that arising out of the same Order-in-Original, the main Appellant M/s Harish F. Sawlani and other two noticees viz. M/s Sawlani Exports and Shri Murli W. Dialani have been remanded by this Tribunal vide Order No.A/86567-86569/2018, dt.24.05.2018. She requested that

the present appeal may also be remanded to the Adjudicating authority so that all the appeals can be decided in de-novo proceedings.

3. The learned Advocate for the Appellant has no objection.

4. In the result, following this Tribunal's earlier order dt.24.05.2018, this matter is also remanded to the Adjudicating authority for de-novo adjudication.

5. Appeal is allowed by way of remand to the Adjudicating authority.

(Dictated and pronounced in the open court)

(Dr. D.M. Misra)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

Bahalkar