

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI**

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 86457 of 2018

(Arising out of Order-in-Original No. S/26/MISC/1134/2017-18,Gr.-II (A.F.),
JNCH dt. 9th April, 2018 passed by Commissioner of Customs, Raigad)

M/s Sharaya International

.....Appellant

118, 1st Floor, Tribhuvan Complex, Ishwar
Nagar, Mathura Road, New Delhi - 110065

VERSUS

**Commissioner of Customs,
Nhava Sheva-V**

.....Respondent

NS-V, Group -II (A-F), Jawaharlal Nehru
Customs House, Nhava Sheva, Dist-Raigad,
Maharashtra - 400707

Appearance:

None for the Appellant

Ms. Trupti Chavan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. A/88543/2018

Date of Hearing: 14.12.2018

Date of Decision: 14.12.2018

Per: S.K. MOHANTY

The appellant has filed this appeal against the impugned communication dated 07.04.2018 of the Dy. Commissioner of Customs, Vide the said letter, the appellant was informed that the Commissioner of Customs has allowed provisional release of goods covered under the Bill of Entry Nos. 2091912 dated 14.06.2017 and 2145631 dated 19.06.2017, subject to the conditions that payment of admitted duty liability plus

differential duty of Rs.12,78,278/- has to be made and that Bank Guarantee of 150% of the re-determined assessable value of Rs.72,08,621/- has to be executed.

2. None appeared for the appellant, despite notice. Heard the Ld. AR for Revenue.

3. The text of the impugned communication dated 07.04.2018 is to the effect that for provisional release of the goods covered under the subject Bills of Entry, the Commissioner of Customs has directed for compliance of the conditions itemized therein, in order to safeguard the interest of Revenue. Such order of the Commissioner of Customs would be construed as an order passed under Section 18 of the Customs Act, 1962 inasmuch as the assessment of the Bills of Entry was not finalized on the said date. In other words, since the directions contained in the impugned communication dated 07.04.2018 were for provisional release of the goods and in absence of final determination of the duty liability, the appeal filed by the appellant can be considered as pre-mature and cannot be entertained by the Tribunal at this juncture.

6. Therefore, we do not find any merits in the appeal filed by the appellant. Accordingly same is dismissed.

(Operative part of the order pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)