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

COURT NO. 02

Customs Appeal No. 87422/2013

(Arising out of Order-in-Original No. CAO/21/2013/CAC/CC(I)/AB/Gr.VBH dated 15.02.2013 passed by Commissioner of Customs (Import), NCH, Mumbai)

Commissioner of Customs (Import), Mumbai-I **.....Appellant**
New Custom House Ballard Estate,
Mumbai – 400 001

VERSUS

M/s Hind Offshore P. Ltd. **.....Respondent**
1-C, Ground Floor, Wakefield House,
Narottam Morarji Road, Ballard Estate,
Mumbai - 400 038.

<u>Appearance:</u>

Shri Manoj Kumar, Authorized Representative for the Appellant
Ms. Lakshmi Menon , Advocate a/w Shri Akhilesh Kangsia, Advocate for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87311/2019

Date of Hearing: 09.12.2019
Date of Decision: 09.12.2019

Per: S.K. MOHANTY

Revenue is in appeal against the impugned order dated 15.02.2013 passed by the Commissioner of Customs (Import) Mumbai.

2. When the matter was called, the Ld. Advocate appearing for the respondent submits that the impugned order in question has already been set aside by the Tribunal vide final Order No. A/1695-1700/14/CSTB/C-I dated 05.09.2014. Accordingly, she submits that since the impugned order is no more in existence, the appeal filed by the Revenue should be dismissed on the ground that it is *infructuous*.

3. Heard Ld. Authorized Representative for the Revenue.

4. We find that the impugned order dated 15.02.2013 was appealed against by various parties, including the main importer M/s. Hind Offshore Pvt. Ltd. Upon consideration the facts of case, this Tribunal vide order dated 05.09.2014 has allowed the appeal on the ground of limitation and set aside the impugned order dated 15.02.2013. On a query from the Bench, whether the order dated 05.09.2014 of the Tribunal has been appealed against, Revenue has not submitted any plausible/reasonable evidence on such query by the Bench. In view of the fact that the impugned order dated 15.02.2013 has already been set aside in its entirety, we are of the view that the present appeal filed by the Revenue can be dismissed as *infructuous*. Accordingly, Revenue's appeal is dismissed.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

Sm.