

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

COURT NO. 02

Customs Miscellaneous Application (CROSS) No. 91128 of 2017

(on behalf of Respondent)

in

Customs Appeal No. 85925 of 2017

(Arising out of Order-in-Original No. 21/2016 dated 2.1.2017 passed by
Commissioner of Customs (Export) Mumbai)

**Commissioner of Customs
(Export-I), Mumbai**

New Custom House Ballard Estate,
Mumbai – 400 001.

.....Appellant

VERSUS

S. Kushalchand & CO.

B-1 B-2 Jai Chamber Service Road,
Vile Parle (East), Opposite Western Express
High Way, Mumbai 400 057.

.....Respondent

Appearance:

Shri K.M. Mondal Spl. Counsel, for the Appellant
Shri Prakash Shah, 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/87324/2019

Date of Hearing: 12.12.2019

Date of Decision: 12.12.2019

Per: S.K. MOHANTY

Heard both sides.

2. When the matter was called for hearing, the judgement/order
dated 15.11.2019 passed by the Hon'ble Apex Court in the case of the

Respondent was placed by the learned Advocate before the Bench. The relevant paragraph in the order dated 15.11.2019 is extracted herein below:

"The miscellaneous/interlocutory application filed by the respondent is allowed in view of this Court's order dated 04.01.2017 as well as the fact that the Commissioner itself had withdrawn its show cause notice being beyond limitation. The appeal that is filed against the aforesaid order, being Appeal No. C/85925/2017, has no legs to stand on and is, therefore, dismissed".

2. In view of the fact that the appeal filed before the Tribunal has already been dismissed by the Hon'ble Apex Court, the appeal filed by the appellant is accordingly disposed of. In view of disposal of appeal filed by the Revenue, the Cross-objection filed by the Respondent is also disposed of.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

Sm.