

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

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 87534 of 2013

(Arising out of Order-in-Appeal No. 181/MCH/AC/GVC/2013 dated 06.03.2013
passed by Commissioner of Customs (Appeals), Mumbai Zone-I)

M/s. Victor Reinz India Pvt. Ltd.

.....Appellant

Plot No. A-20, Navlakh Umbre,
M.I.D.C. Talegaon Maval
Pune 410506.

VERSUS

**Commissioner of Customs
(Import) Mumbai**

.....Respondent

New Custom House,
Ballard Estate,
Mumbai 400 001.

Appearance:

Shri Kevin Shah, Chartered Accountant &
Shri Deep Shah, Advocate for the Appellant

Shri M. Shamshad Alam, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85006/2020

Date of Hearing: 03.01.2020
Date of Decision: 03.01.2020

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. We find that the Ld. Commissioner (Appeals) vide impugned order dated 06.03.2013 has disposed of the appeal filed by the Revenue on the ground that the original authority has not properly examined the records and submissions made by the respondent therein (appellant herein) at the time of assessment of the imported goods. In view of the fact that the learned Commissioner (Appeals) has remanded the matter to the original authority for a detailed fact finding based on the available records, we are of the view that the appeal filed by the appellant cannot be considered on merits at this juncture.

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

(Dictated and pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)