

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

WEST ZONAL BENCH, MUMBAI

Customs Miscellaneous Application No. 86684 of 2019

(On behalf of Appellant)

In

Customs Appeal No. 87910 of 2019

(Arising out of order-in-appeal no. 838 to 851 (Gr.VA)/2019(JNCH)/Appeal-II dated 28th May 2019 passed by the Commissioner of Customs (Appeals), Mumbai-II.)

**Commissioner of Customs,
Nhava Sheva -V
JNPT, Customs House,
Nhava Sheva, Raigad
Maharashtra – 400 707**

.....Appellant

VERSUS

**M/s Rosenberger Electronics Co I Pvt Ltd
H-3/157, 2nd Floor,
Vikas Puri, New Delhi – 110 018**

.....Respondent

WITH

Miscellaneous Application Nos. (i) C/MISC/86682 of 2019 in Customs Appeal No. 87912 of 2019 (M/s Rosenberger Electronics Co I Pvt Ltd) (ii) C/MISC/86683 of 2019 in Customs Appeal No. 87913 of 2019 (M/s Rosenberger Electronics Co I Pvt Ltd) (iii) C/MISC/86686 of 2019 in Customs Appeal No. 87914 of 2019 (M/s Rosenberger Electronics Co I Pvt Ltd)

(Arising out of order-in-appeal no. 838 to 851 (Gr.VA)/2019(JNCH)/Appeal-II dated 28th May 2019 passed by the Commissioner of Customs (Appeals), Mumbai-II.)

AND

Customs Miscellaneous Application No. 86685 of 2019

(On behalf of Appellant)

In
Customs Appeal No. 87916 of 2019

(Arising out of order-in-appeal no. 838 to 851 (Gr.VA)/2019(JNCH)/Appeal-II dated 28th May 2019 passed by the Commissioner of Customs (Appeals), Mumbai-II.)

**Commissioner of Customs,
Nhava Sheva -V
JNPT, Customs House,
Nhava Sheva, Raigad
Maharashtra – 400 707**

.....Appellant

VERSUS

**M/s Rosenberger Electronics Co I Pvt Ltd
H-3/157, 2nd Floor,
Vikas Puri, New Delhi – 110 018**

.....Respondent

APPEARANCE:

Shri Bhushan Kamble, Assistant Commissioner, Authorised Representative
for the Appellant

Shri Akhilesh Kangasia, Advocate for the Respondent

CORAM:

HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85385-85388 & 85414/2020

Date of Hearing: 24.02.2020

Date of Decision: 24.02.2020

PER: CORAM

These applications seek withdrawal of appeal nos.
C/87910/2019, C/87912/2019, C/87913/2019, C/87914/2019 &
C/87916/2019 filed by Revenue against order-in-appeal no. 838 to

851 (Gr.VA)/2019(JNCH)/Appeal-II dated 28th May 2019 of Commissioner of Customs (Appeals), Mumbai-II challenging the remand direction by the first appellate authority.

2. Learned Authorised Representative submits that as *de novo* proceedings has since been completed by the adjudicating authority and the appeals rendered infructuous, these applications have been moved.

3. We have heard Learned Counsel for the respondent.

4. The applications are allowed and these appeals stand dismissed as withdrawn.

(Dictated & pronounced in open Court)

(C J Mathew)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)