

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85511 of 2013

(Arising out of Order-in-Appeal No. 687 to 689 (Gr.IIC)/2012 (JNCH)/IM-582 to 584 dated 22.11.2012 passed by the Commissioner of Customs (Appeals), Mumbai-II)

M/s Ashima Ltd.

.... Appellant

Taxcellence Complex, Near
Anupam Cinema Khokhara Mehmadabad,
Ahmedabad-380021.

Versus

Commissioner of Customs (Import)

.... Respondent

Nhava Sheva

Jawaharlal Nehru, Custom House, Post Uran,
District Raigad-400707.

Appearance:

Shri Makarand Vaidya, Company Representative for the Appellant

Shri Bhushan Kamble, 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/85626 / 2022

Date of Hearing: 08.07.2022

Date of Decision: 08.07.2022

Per: S.K. MOHANTY

When the matter was called, the appellant submitted that against the impugned order dated 22.11.2012, three numbers of appeal were filed before the Tribunal and only two appeals being numbers C/85499/2013 and C/85500/2013 were disposed of vide Final Order No. A/85930-85931/2019 dated 10.05.2019 by way of remand to the original authority. Accordingly, he submits that the present appeal listed today should also be allowed by way of remand relying upon earlier order dated 10.05.2019 passed by the Tribunal.

2. The prayer made by the appellant is considered. Accordingly, by setting aside the impugned order, the matter is remanded to the original authority to decide the appeal in line with the observations made in the order dated 10.05.2019. It is made clear that the original authority should complete *denovo* adjudication proceedings within a period of three months from the date of receipt of this order.

3. The appeal is disposed of by way of remand.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

Ys/sm