

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 89303 OF 2013

[Arising out of Order-in-Appeal No: 656(CFS)/Mulund/2013(JNCH)/IMP-513 dated 30th July 2013 passed by the Commissioner of Customs (Appeals), Nhava Sheva, Mumbai – II.]

R K Chemicals

173 Y M Road, 6/82 Commercial Chamber
Mumbai - 400003

... Appellant

versus

Commissioner of Customs (General)

New Customs House, Ballard Estate
Fort, Mumbai - 400001

...Respondent

APPEARANCE:

Shri D H Nadkarni, Advocate for the appellant

Shri Sydney D'Silva, Additional Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: A/ 85933 /2022

DATE OF HEARING:	11/10/2022
DATE OF DECISION:	11/10/2022

PER: CORAM

This appeal lies in the narrow compass of dispute over the authority of Commissioner of Customs (Appeals) to remand the

matter to the original authority in order-in-appeal no. 656(CFS)/Mulund)/2013(JNCH)/IMP-513 dated 30th July 2013 of Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Nhava Sheva, Mumbai – II on challenge of M/s R K Chemicals and on the ground that principles of natural justice had not been complied with by the original authority.

2. We have heard Learned Counsel for appellant and Learned Authorised Representative.

3. As the first appellate authority has merely remanded the matter to set right the apparent discord on the procedure that should have been followed, we find no reason to interfere with the order.

4. Accordingly the appeal is dismissed.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)