

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87533 of 2019

(Arising out of Order-in-Appeal No.833 & 834 (CAC)/2019/JNCH/
Appeal-II dated 24.05.2019 passed by the Commissioner of
Customs (Appeals), Mumbai-II, JNCH, Nhava Sheva)

Shri Sushil Nalage **Appellant**

F-11/0-3, Shantivan Society, Sector-7,
Sanpada, Navi Mumbai – 400705

Versus

Commissioner of Customs, NS-V **Respondent**

JNCH, NhavaSheva, Uran, Raigad

Appearance:

Shri Prashant Patankar, Consultant for the Appellant

Shri Ram Kumar, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/85648/2022

Date of Hearing: 19.07.2022

Date of Decision: 19.07.2022

Per: S.K. Mohanty

Heard both sides and perused the records.

2. When the matter was called for hearing today, the learned Counsel appearing for the appellant submitted that against the impugned order dated 24.05.2019, the present appellant along with M/s Siya Traders have preferred two appeals before the Tribunal and the appeal being No. C/87530/2019 of M/s Siya Traders has already been disposed

off by the Tribunal vide Order No. A/87315/2021 dated 16.12.2021 by way of remand. Thus, he prayed that the present appeal may also be disposed off by way of remand to the original authority for a decision on merits, based on the observations made by the Tribunal vide order dated 16.12.2021.

3. The Id. AR appearing for the Revenue has not specifically expressed any reservations with regard to the submissions made by the appellant for remanding the matter back to the original authority.

4. Therefore, the appeal is disposed of by way of remand to the original authority. All the issues involved in the appeal are kept open, which are to be considered by the original authority at the time of *de novo* adjudication proceedings. Needless to say that opportunity of personal hearing should be granted to the appellant, before deciding the matter afresh.

5. In the result, the appeal is disposed off by way of remand to the original authority.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)