

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86088 of 2020

(Arising out of Order-in-Original No. 48/SA
(48) ADG (ADJ.)/DRI, MUMBAI/2020-21 dated 26.08.2020 passed by the
Additional Director General, (Adjudication), Mumbai)

Shri Satyanarayan Sharma

.... Appellant

Govt. Jewellery Vauer 4-3-258 Giriraj Lane, Bank
Street, Koti, Telangana, Andra Pradesh-500095
Versus

Additional Director General-Mumbai Adj.

.... Respondent

New Custom House, Ballard Estate, Mumbai-40001.

WITH

Customs Appeal No. 86089 of 2020

(Arising out of Order-in-Original No. 47/SA
(47) ADG (ADJ.)/DRI, MUMBAI/2020-21 dated 26.08.2020 passed by the
Additional Director General, (Adjudication), Mumbai)

Shri Satyanarayan Sharma

.... Appellant

Govt. Jewellery Vauer 4-3-258 Giriraj Lane, Bank
Street, Koti, Telangana, Andra Pradesh-500095
Versus

Additional Director General-Mumbai Adj.

.... Respondent

New Custom House, Ballard Estate, Mumbai-40001.

Appearance:

Shri D. V. Subba Rao, Advocate for the Appellant

Shri S. K. Hatangadi, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85515-85516/2023

Date of Hearing: 31.03.2023

Date of Decision: 31.03.2023

Per: Anil G. Shakkarwar

Above stated two appeals were taken for hearing. Right at
the perusal of CA-3 form, it was noticed that in both the appeals

the Adjudicating Authority has been made respondent. To make Adjudicating Authority as respondent is not in accordance with law. Therefore, I do not find above stated two appeals to be maintainable. Accordingly, both appeals are dismissed.

(Order dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

Sinha