

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Custom EH Appln No. 85565 of 2023

in

Customs Appeal No. 85265 of 2023

(Arising out of Order-in-Appeal No. MUM-CUS-MA-IMP-177/2022-23 NCH dated 09.12.2022 passed by the Commissioner of Customs (Appeals), Mumbai I)

M/s. Godrej Industries Ltd.

.....Appellant

**Pirojshanagar Eastern Express Highway
Vikhroli East, Mumbai**

Vs.

Commissioner of Customs, Mumbai Import II

.....Respondent

**New Custom House, Ballard Estate,
Mumbai**

APPEARANCE:

Ms. Madhura Khadekar, Advocate for the appellant
Shri PA Daulatkhan, DC (AR) for the respondent

**CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)**

FINAL ORDER No: 85054/2024

DATE OF HEARING: 31-01-2024
DATE OF DECISION : 31-01-2024

Per: Coram

This application seeks 'out of turn' disposal of appeal no.
C/85265/2023 against order-in-appeal no. MUM-CUS-MA-IMP-

177/2022-23 NCH dated 9th December 2022 of Commissioner of Customs (Appeals), Mumbai I

2. Learned Counsel for applicant submits that the issue before us lies within a narrow compass inasmuch as parallel proceedings had the outcome of remand by the first appellate authority which was not considered in proceedings before that very authority.

3. We have heard Learned Authorised Representative.

4. With consent of both sides, the appeal itself is taken up for consideration. As parallel proceedings before the first appellate authority was concluded with remand to the original authority, the merits of the present appeal need not detain us. Accordingly, we allow the appeal by way of remand to the original authority with all issues left open.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)