CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 89373 of 2014

(Arising out of Order-in-Appeal No. MUM-CUSTM-PRV-APP-216 & 217/14-15 dated 27.06.2014 passed by the Commissioner of Customs (Apepals), Mumbai Zone-III.)

Century Textiles & Industries Ltd. **.... Appellant**
Industry House, 159, Churchgate Reclamation,
Mumbai- 400 020.

Versus

Commissioner of Customs (Preventive), Mumbai **.... Respondent**
New Custom House, Ballard Estate,
Mumbai- 400 001.

Appearance:

Ms Pooja Reddy, Proxy Advocate for the Appellant
Shri Deepak Sharma, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/85443/2024

Date of Hearing: 25.04.2024

Date of Decision: 25.04.2024

Per: S.K. MOHANTY

Heard both sides.

2. When the matter was called, learned Advocate appearing for the appellant submitted that against the impugned order dated 27.06.2014, both the appellant herein as well as Revenue have preferred appeals before the Tribunal and vide Order No. A/91173-91365/2017 dated 29.11.2017, the Revenue's appeal was allowed by way of remand to the original authority. Thus, learned Advocate submitted that since the impugned order passed by the learned Commissioner (Appeals) has been set aside in its entirety by way of remand to the original authority, the present appeal filed by the appellant should also be remanded to the original authority for *de novo* adjudication. She further submitted that pursuant to the direction contained in the order dated 29.11.2017 of the Tribunal, the adjudicating

authority has commenced the adjudication proceedings in respect of those appeals, for which the matter was remanded. We find substance in the arguments placed by the learned Advocate that the impugned order dated 27.06.2014 has already been set aside by the Tribunal by way of remand to the original authority. Thus, we are of the considered view that the present appeal filed by the appellant should also be remanded for a decision on merits by the adjudicating authority in line with the order dated 29.11.2017 passed by the Tribunal.

2. Therefore, the impugned order is set aside and the appeal is allowed by way of remand to the adjudicating authority for passing a fresh order in terms of the earlier order dated 29.11.2017 passed by the Tribunal. Needless to say, that opportunity of personal hearing should be granted to the appellant deciding the issue(s) afresh.

3. In the result, the appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM