CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. 01

Customs Appeal No. 89886 of 2014

(Arising out of Order-in-Appeal No.3017{Adjn(Import)}/2014(JNCH)/Import-2873 dated 25.07.2014 passed by Commissioner of Customs (Appeals), Mumbai-II, JNCH, Nhava Sheva)

Commissioner of Customs (Import), Nhava Sheva ..Appellant
Jawaharlal Nehru Customs House, Post-Uran,
District – Raigad, Sheva-400707.

VERSUS

Popular Chemical Co. ..Respondent
108-Anand 82/84, Kazi Sayed Street, Masjid Bunder,
Mumbai 400 003.

Appearance:

Shri Deepak Sharma, Authorized Representative for the Appellant

Shri Anil Balani, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. A/85828/2024

Date of Hearing : 20.08.2024
Date of Decision: 20.08.2024

PER : S. K. MOHANTY

Heard both sides and perused the case records.

2. Revenue has assailed the impugned order passed by the learned Commissioner of Customs (Appeals), Mumbai-II on the ground that remanding the matter back to the original authority only for the purpose of cross-examination of the witnesses is not proper and justified. On examination of the case records, we find that the learned Commissioner (Appeals) has relied upon to various authoritative judgements delivered by the Hon'ble Supreme Court in the case of Union of India Vs. Umesh Dhaimode – 1998 (98) ELT 584 (S.C.) and judgement of Hon'ble Delhi High Court in the case of Basudev Garg Vs. Commissioner of Customs – 2013 (294) E.L.T. 353 (Del.), to hold that the matter should be remanded to the original authority. Upon analysis of the factual background of the case vis-a-vis the requirement of cross-examination of the witnesses, since the learned Commissioner (Appeals) has taken the view that the matter should be looked into by the original authority, in line with the judgments (supra) referred to by him, it cannot be said that there is any infirmity in the impugned order passed by him.

3. Therefore, we do not find any merits in the appeal filed by the Revenue, and accordingly, the same is dismissed.

(Dictated and pronounced in the open court)

(S. K. Mohanty)
Member (Judicial)

(M. M. Parthiban)
Member (Technical)

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