CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPLICATION (EH) NO: 85176 OF 2025
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 85267 OF 2025

[Arising out of Order-in-Original No: 205/2023-24/Commr/Gr.I&IA/NS-I/CAC/JNCH dated 9th January 2024 passed by the Principal Commissioner of Customs (NS-I), Nhava Sheva.]

Unik Traders
140 Old Tharagupet, Bengaluru - 560053 … ***Appellant***

versus

Principal Commissioner of Customs (NS-I)
Jawaharlal Nehru Customs House, Nhava Sheva
Tal: Uran, Dist: Raigad - 400707 ***…Respondent***

WITH

CUSTOMS APPLICATION (EH) NO: 85177 OF 2025
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 85268 OF 2025

[Arising out of Order-in-Original No: 205/2023-24/Commr/Gr.I&IA/NS-I/CAC/JNCH dated 9th January 2024 passed by the Principal Commissioner of Customs (NS-I), Nhava Sheva.]

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Unik Traders, 140 Old Tharagupet, Bengaluru - 560053 … ***Appellant***

versus

Principal Commissioner of Customs (NS-I)
Jawaharlal Nehru Customs House, Nhava Sheva
Tal: Uran, Dist: Raigad - 400707 ***…Respondent***

APPEARANCE:

Shri Chirag Shetty, Advocate for the appellant

Shri Piyush Bhade, Deputy Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85507-85508/2025

DATE OF HEARING: 25/03/2025
DATE OF DECISION: 25/03/2025

PER: CORAM

These applications seek 'out-of-turn' disposal of customs appeal no 85267 and 85268 of 2025 against order[1] of Principal Commissioner of Customs (NS-I), Nhava Sheva.

2. Learned Counsel for the applicants submitted that, in similar consignment of theirs imported from the same source, the adjudicating authority at Chennai had dropped the proceedings. The adjudicating authority had, in the impugned order, failed to take cognizance of the submissions thereof. He submitted that the issue may be resolved within this limited compass.

3. We have heard Learned Authorized Representative.

4. Considering the submissions made, we allow this application

[1] [order-in-original no. 205/2023-24/Commr/Gr.I&IA/NS-I/CAC/JNCH dated 9th January 2024]

and, with the consent of both sides, we take up the appeals themselves for disposal.

5. Learned Counsel for the appellants submitted the impugned order issued by the Commissioner of Customs at Chennai, in response to show cause notice dated 5th May 2019, had validated liability at the preferential rate and submitted that with lack of finding thereto, the credibility of the impugned order is in jeopardize.

6. We have heard Learned Authorized Representative.

7. On perusal of the records, we find that the submission of the Learned Counsel is entirely correct inasmuch as there is no finding on applicability of the order allowing assessment of other consignments. Accordingly, we set aside the impugned order and remand the matter back to the original authority for *denovo* adjudication based on the submissions made by the appellants.

8. The appeals are accordingly disposed off.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*