

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH**

**CUSTOMS EARLY HEARING APPLICATION NO.86004 OF 2024
IN
CUSTOMS APPEAL NO.86661 OF 2024**

(Arising out of order-in-original no.337/2023-24/Commr/NS-V/CAC/JNCH dated 30th March 2024 passed by the Commissioner of Customs, NS-V-JNCH, Nhava Sheva, Uran, Raigad, Maharashtra-4007070)

NILKAMAL LTD

77-78, MIDC Road no.13-14, Andheri East,
Mumbai-400093

Appellant

Vs.

**COMMISSIONER OF CUSTOMS-NHAVA
SHEVA-V**

JNPT, Custom House, Nhava Sheva, Raigad
Raigad, Maharashtra-400707

Respondent

Appearance:

Present for the Appellant : Shri Suyog Bhawe, Advocate

Present for the Respondent: Shri Priyesh Bheda Jt. Commissioner
(AR)

CORAM:

HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. 85762/2025

Date of Hearing/Decision : **30.04.2025**

PER:CORAM

This application seeks 'out of turn' disposal of appeal no.86661/2024 against order-in-original no.337/2023-24/Commr/NS-V/CAC/JNCH dated 30th March 2024 of Commissioner of Customs, NS-V-JNCH, Nhava Sheva, Uran, Raigad.

2. Learned Counsel for the applicant submitted that the issue in dispute stands covered by several decisions of the Tribunal which had not been considered by the original authority.

3. We have heard Learned Authorised Representative.
4. Considering the submissions, we allow application and, with consent of both sides, take up the appeal which lies in narrow compass for disposal.
5. Having heard submissions of both sides, we find that the adjudicating authority has not considered the factual matrix in the context of decisions of the Tribunal on the issue which prevents us from determining the order to be legal and proper. Accordingly, the impugned order is set aside and dispute remanded back to the original authority for fresh adjudication.

(Dictated and pronounced in court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(C J MATHEW)
MEMBER (TECHNICAL)

mk