

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH

Customs Appeal No. 86420 of 2025

[Arising out of Order-in-Original No. 04/2025-26 dated 03.06.2025 passed by the Principal Commissioner of Customs (General), Mumbai.]

M/s. Oriion Consultancy
703-B, Om-Shraddha Apartments,
Opp. Don Bosco School, Link Road,
Borivali West, Mumbai – 400 091

.....Appellant

VERSUS

Commissioner of Customs (General),
Mumbai Zone-I
New Customs House,
Ballard Estate, Mumbai – 400 001

.....Respondent

APPEARANCE:

Shri Prashant Kubal, Consultant for the Appellant

Shri Dinesh Nanal, Dy. Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 86182/2025

Date of Hearing: 28.07.2025
Date of Decision: 28.07.2025

PER: DR. SUVENDU KUMAR PATI

Both sides are present and ready for the argument.

2. learned Authorised Representative, in referring to the communication received from the Commissioner of Customs *vide* his letter dated 18.07.2025 (copy filed) has informed the Bench that personal hearing was granted to the Appellant before finalisation of suspension order but Appellant had taken out of turn hearing of the appeal in its favour by making a submission that it was not being heard in person.

3. Learned Counsel for the Appellant and proprietor of Appellant present here confirm that they had participated in the hearing on that day.

4. We take note of the submission. We are of the view that early-hearing was granted to the Appellant after accepting their submissions but now we understand that the submissions were not fare, for which we recall the order passed on 26.06.2025 granting early-hearing to the Appellant. Matter be list in its usual course.

5. In the presence of learned Counsel for the Appellant and learned Authorised Representative, proprietor of Appellant Mr. Shambhu Agrawal makes a submission that appeal should be dismissed also and they don't want to continue with the appeal as there is no use of continuation of the appeal without an out of turn hearing. Accordingly, we dismiss the appeal as withdrawn.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

Prasad