

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

REGIONAL BENCH

**Customs Appeal No. 85944 of 2016**

[Arising out of Order-in-Appeal No. 07 To 16(Gr.VA)/2016(JNCH) Appeal-II dated 04.01.2016 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva, Zone-II.]

**Commissioner of Customs  
(Nhava Sheva-V), Mumbai**

.....Appellant

Jawaharlal Nehru Customs House,  
Nhava Sheva, Navi Mumbai – 400 707

*VERSUS*

**M/s. Lava International Ltd.**

.....Respondent

5, Link Road, Jangpura Extension,  
New Delhi – 110 014

**WITH**

**(i) Customs Appeal No. 85945/2016 (M/s. Lava International Ltd.); (ii) Customs Appeal No. 85946/2016 (M/s. Lava International Ltd.); (iii) Customs Appeal No. 85947/2016 (M/s. Lava International Ltd.); (iv) Customs Appeal No. 85948/2016 (M/s. Lava International Ltd.); (v) Customs Appeal No. 85949/2016 (M/s. Lava International Ltd.); (vi) Customs Appeal No. 85950/2016 (M/s. Lava International Ltd.); (vii) Customs Appeal No. 85951/2016 (M/s. Lava International Ltd.); (viii) Customs Appeal No. 85952/2016 (M/s. Lava International Ltd.); (ix) Customs Appeal No. 85953/2016 (M/s. Lava International Ltd.)**

[Arising out of Order-in-Appeal No. 07 To 16(Gr.VA)/2016(JNCH) Appeal-II dated 04.01.2016 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva, Zone-II.]

**APPEARANCE:**

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

Shri Akhilesh Kangsia, Advocate for the Respondent

CORAM:

**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)  
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 86935-86944/2025**

Date of Hearing: 16.12.2025  
Date of Decision: 16.12.2025

**PER: BENCH**

Both sides are present.

2. Both sides are of the view that since order passed by the Commissioner (Appeals) has been implemented by the Department by way of re-assessment and subsequent refund sanctioning order, these appeals, challenging legality of the said order of the Commissioner (Appeals), have all become infructuous.

3. Taking note of the submissions and after going through the copy of both the re-assessment as well as refund sanctioning order, we are of the view that these appeals have become infructuous and therefore, all these appeals are dismissed.

(Dictated & pronounced in the open Court)

**(Dr. Suvendu Kumar Pati)**  
**Member (Judicial)**

**(M.M. Parthiban)**  
**Member (Technical)**