

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO.89277 OF 2014

[Arising out of order-in-appeal no.MUM-CUSTM-PRV-181 T0 199/14-15 dated 26th June 2014 passed by the Commissioner of Customs (Appeals), Zone-III, Mumbai]

**COMMISSIONER OF CUSTOMS (PREV)-
MUMBAI**

Appellant

Vs.

JAISHIL SULPHUR & CHEMICAL INDUSTRIES

B-202/203, 2nd Floor, Industrial Estate, Mulund Goregoan, Link
Road, Near Fortis Hospital, Bhandup (W), Mumbai.

Respondent

Appearance:

Present for the Appellant: Shri K.M.Azad, Asstt. Commissioner (AR)

Present for the Respondent: None

CORAM:

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

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO.85213/2026

DATE OF HEARING/DECISION: 21.01.2026

PER: CORAM

This appeal has been filed by the jurisdictional Commissioner of Customs (Preventive), Mumbai, challenging order¹ of Commissioner of Customs (Appeals), Zone-III, Mumbai for having remanded the matter back to the original adjudicating authority, without having the power to do so.

2. Though none appeared for the respondents, with the assistance of Learned Authorised Representative, we take up the appeal for disposal.

¹ [order-in-appeal no.MUM-CUSTM-PRV-181 T0 199/14-15 dated 26th June 2014]

3. The sole ground on which intervention has been sought is that Commissioner of Customs (Appeals) is not vested with authority to remand and has to affirm, modify or dismiss the order impugned. It is now settled issue that first appellate authority may remand the matter to jurisdictional adjudicating authority according to circumstances. Nothing now remains in the appeal which is dismissed.

(Dictated and pronounced in court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

mk

(C J MATHEW)
MEMBER (TECHNICAL)