CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Custom Appeal No. 87304 of 2019

[Arising out of Order-in-Appeal No.574 (Gr.VI)/2019 (JNCH)/Appeal-II dated 28.03.2019 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai–II.]

Commissioner of Customs, Nhava Sheva-III **.... Appellant**
JNPT, Customs House, Nhava Sheva,
Raigad, Maharashtra – 400 707.

Versus

Girish Nadkarni, Advocate **.... Respondent**
G1, Matruchhaya, G.V. Scheme No.1,
Near Mulund east post Office, Mulund East,
Mumbai 400 081.

APPEARANCE:

Shri C. S. Vinod, Authorized Representative for the Appellants
Shri Girish Nadkarni, Advocate for the Respondents

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85308/2026

Date of Hearing: 13.02.2026
Date of Decision: 13.02.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. The original authority in the adjudication order dated 24.02.2017 had changed the classification of the imported goods and confirmed the differential customs duty, imposed redemption fine and penalty on the importer-appellant M/s. Hem Trading Co. The said original order dated 24.02.2017 was set aside by the learned Commissioner (Appeals) vide the impugned order dated 28.03.2019. In either of the orders, there is no reference to the appeal filed by Shri Girish Nadkarni, Advocate. Thus, it is evident that while filing the appeal before the Tribunal, Revenue has incorrectly named Shri Girish Nadkarni, as the respondent. On reading of the case file, we also find that for such careless approach on the part of the Commissioner, the Tribunal vide order dated 16.09.2019 had imposed cost

of Rs.5,000/-, which was also duly complied with by making payment of the said amount into the 'Legal Aid fund of Maharashtra State Legal Service Authority'.

3. Considering the fact that the present respondent Shri Girish Nadkarni, Advocate is not a party to the dispute; and there is no link between him and the proceedings initiated by the department against the importer, we are of the view that the present appeal, mentioning the name of Shri Girish Nadkarni, Advocate cannot be further proceeded with and accordingly, appeal filed by Revenue against such respondent is dismissed.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM