
(2023) 12 CESTAT CK 0023

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Appeal No. 41128, 41132 Of 2014

Commissioner Of Customs

APPELLANT

Vs

M/S. Seshasayee Paper And Boards Limited

RESPONDENT

Date of Decision : 13-12-2023

Acts Referred:

Citation : (2023) 12 CESTAT CK 0023

Hon'ble Judges : P. Dinesha, Member (J); M. Ajit Kumar, Member (T)

Bench : Division Bench

Advocate : M. Ambe, Shobhana Krishnan

Final Decision : Disposed Of

Judgement

P. Dinesha, Member (J)

1. Heard Shri M. Ambe, Ld. Deputy Commissioner for the Revenue and Smt. Shobhana Krishnan, Ld. Advocate for the respondent. Both sides agree that the issue pertains to classification of coal, which is pending before the Hon'ble Apex Court.

2. We find that the Larger Bench of the CESTAT in a batch of appeals in the case of M/s. Tamil Nadu Generation & Distribution Corpn. Ltd. v. Commissioner of Customs, Tuticorin and other appeals [2017 (348) E.L.T. 585 (Tri. – LB)] wherein an identical issue was involved, vide common Order dated 16.01.2017 had remanded the matter to the file of the adjudicating authority to await the decision of the Hon'ble Apex Court in the case of M/s. Maruti Ispat and Energy Pvt. Ltd. & ors in Civil Appeal Nos. 28937 of 2014 and 9725 of 2014.

3. Further, this Bench in a batch of appeals the case of M/s. TANGEDCO & ors. v. Commissioner of Customs, Tuticorin in Final Order Nos. 42830 to 42880 of 2017 dated 08.11.2017 in Customs Appeal Nos. 41899 to 41915 of 2013 & ors. [2018 (2) TMI 243 – CESTAT, Chennai], following the decision of the Larger Bench (supra), has remanded the matter back to the adjudicating authority for de novo

consideration basing upon the outcome of the above case before the Hon'ble Apex Court.

4. In view of the above, we find that no purpose would be served in holding these appeals since most of the other appeals have been remanded to the file of the original authority and hence, this matter is also remanded to the adjudicating authority to await the decision of the Hon'ble Apex Court (*supra*). All the contentions are left open.

5. The appeals are disposed of by way of remand.