

(2014) 02 SC CK 0109
In the Supreme Court Of India
Case No : Civil Appeal No. 707 of 2014

Commr. of Customs (Import)	Vs	APPELLANT
Mahindra and Mahindra Ltd.		RESPONDENT

Date of Decision : 14-02-2014

Acts Referred:

Citation : (2014) 308 ELT 441

Hon'ble Judges : Shiva Kirti Singh, J; R.M. Lodha, J

Bench : Division Bench

Advocate : S.K. Bagaria, ASG, Advocates for the Appellant; Kavin Gulati, Sr. Adv, Advocates for the Respondent

Judgement

1. Vide order dated 17-1-2014, notice was issued to the Respondent to show cause as to why the matter should not be remanded back to the Customs, Excise and Service Tax Appellate Tribunal (for short "the Tribunal") for fresh consideration. In response thereto, Respondent has appeared. We have heard Mr. S.K. Bagaria, learned Additional Solicitor General for the Appellant and Mr. Kavin Gulati, learned senior Counsel for the Respondent.
2. Since the Tribunal has not assigned any reason while upsetting the order of the Commissioner (Appeals), we are of the view, without going into the merits/demerits of the case, that the matter should be reconsidered by the Tribunal. Civil Appeal is, accordingly, allowed. The impugned order is set-aside. Appeal No. C/981/2012-Mum [2014 (301) E.L.T. 125 (Tri. - Mum.)] is restored to the file of the Tribunal for fresh hearing and consideration. We request the Tribunal to hear and decide appeal as expeditiously as may be possible and preferably within six months from the date of appearance of the parties. No costs.