**(2021) 03 CESTAT CK 0088**

**In the Customs, Excise And Service Tax Appellate Tribunal**

**Case No :** Customs Appeal No. 86802, 86803 Of 2013

Rahul Joshi And Anr. APPELLANT

Vs

Commissioner Of Customs (Export) RESPONDENT

**Date of Decision :** 01-03-2021

**Acts Referred:**
Customs Act, 1962 — Section 114A, 114AA

**Citation :** (2021) 03 CESTAT CK 0088

**Hon'ble Judges :** Dr. D.M. Misra, J;C.J. Mathew, Technical Member

**Bench :** Division Bench

**Advocate :** Anil Balani, Bhushan Kamble

**Final Decision :** Allowed

## Judgement

1. Heard both sides.

2. These two appeals are filed against Order-in-Original No. 13/2013/CAC/CC(E)/YG/GR.VII dated 30th January 2013 passed by the Commissioner of Customs (Export), Mumbai. Learned Advocate Shri Anil Balani, appearing for the appellants submits that the appeal filed by the main appellant, M/s Essar Steel India Limited, bearing Customs Appeal No. 85971 of 2013, have been decided by this Tribunal vide Final Order No. A/86406- 86410/2019 dated 20th August, 2019. In remanding the matter to the adjudicating authority this Tribunal directed to decide all the issue afresh in the light of the observation of the Tribunal, and also accordingly re-determination of the penalties under Section 114A ad 114AA of the Customs Act, 1962. He has submitted that, in the present case, the appellants are before this Tribunal are challenging the penalties imposed under Section 114AA of the Customs Act, 1962. He pleads that the present appeals be also remanded to the adjudicating authority to be decided afresh on the same line as observed by the Tribunal in Final Order No. A/86406-86410/2019 dated 20th August, 2019.

3. Learned Authorised Representative for Revenue has no objection.

4. We find that this Tribunal has in detail considered the issues raised by the appellant in M/s Essar Steel India Ltd's case and remanded the matter to the adjudicating authority to decide the issues in accordance with the observation made in the said order. While remanding the matter it directed that the penalties under Section 114A and 114AA of the Customs Act, 1962 be determined afresh by the original authority.

5. Following the same, the present appeals are also remanded to the adjudicating authority to re-determine the penalties under the aforesaid provision afresh in the light of observations made by the Tribunal in its order dated 20th August 2019. 6. Appeals are allowed by way of remand.

(Dictated and Pronounced in open Court)

 