

**IN THE CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH, MUMBAI**

Appeal No. C/48/2011

**Arising out Order-in-Appeal No. 311 to 314 (GR.III)/2010(JNCH)/IMP-291
to 294, Dated: 22.10.2010**

Passed by the Commissioner of Customs (Appeals), Nhava Sheva)

Date of Hearing: 13.03.2019

Date of Decision: 13.03.2019

M/s SUMIT WOOL PROCESSORS

Vs

**COMMISSIONER OF CUSTOMS (IMPORT)
NHAVA SHEVA**

Appellant Rep by: Shri Prashant Patankar, Adv.

Respondent Rep by: Shri Manoj Kumar, AC AR

CORAM: C J Mathew, Member (T)

Ajay Sharma, Member (J)

Cus - This appeal lies against O-I-A which has, by a common order, upheld the order of original authority revising the classification of goods described on input as '100% polyester filament yarn' under heading no. 5402 3300 to 5606 0020 of First Schedule to CTA, 1975 on the basis of report of Deputy Chief Chemist and Textile Committee - The declared value that was re-determined to US \$2.365 per kg from declaration of US \$1.4 per kg on import was also upheld - The goods, though confiscated, were permitted to be redeemed on payment of fine - Penalties were also imposed on the proprietors - All four viz. the two importers and the two proprietors, challenged the impugned order before Tribunal - In consonance with decision on the other three appeals arising from the same impugned order, this matter is also remanded back to the original authority: CESTAT

Matter remanded

FINAL ORDER NO. A/85485/2019

Per: C J Mathew:

This appeal lies against order-in-appeal no. 311 to 314 (GR.III)/2010 (JNCH)/IMP-291 to 294 dated 22nd October 2010 of Commissioner of Customs (Appeals), Nhava Sheva which has, by a common order, upheld the order of the original authority revising the classification of goods described on input as '100% polyester filament yarn' under heading no. 5402 3300 of First Schedule to Customs Tariff Act, 1975 to 5606 0020 of First Schedule to Customs Tariff Act, 1975 on the basis of report of Deputy Chief Chemist and the Textile Committee. The declared value that was re-determined to US \$2.365 per kg from declaration of US \$1.4 per kg on import was also upheld.

The goods, though confiscated, were permitted to be redeemed on payment of fine. Penalties were also imposed on the proprietors. All four viz. the two importers and the two proprietors, challenged the impugned order before the Tribunal.

2. Learned Consultant informs that Tribunal has disposed off three of the appeals by remanding the matter back to the adjudicating authority.

3. We have heard Learned Authorised Representative.

4. In consonance with the decision on the other three appeals arising from the same impugned order, this matter is also remanded back to the original authority.