Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO. 1 OF 2015

The Commissioner of Customs (Export) ...Appellant
Versus
M/s USMS Saffron Co. Inc. ...Respondent

Mr. Pradeep S. Jetly, *for the Appellant.*
Mr. V. Sridharan, Senior Advocate, *a/w Mr. Prakash Shah, Mr. Jas Sanghavi, i/b M/s. PDS Legal, for the Respondent.*

CORAM: S.C. DHARMADHIKARI & G.S. PATEL, JJ.
DATED: 15th February 2016

PC:-

1. After having heard Mr. Jetly at some length, we do not understand why the revenue is in Appeal before this Court.

2. However, in this Appeal an order has been shown to us at page 53 of the paper-book where the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Mumbai had before it a stay application and an Appeal. They arose from the order passed by the first Appellate Authority, namely, the Commissioner of Customs (Appeals), Mumbai-III dated 16th December 2013 wherein the Assessee's request for import of Saffron under DIFR license dated 11th May 2011 was rejected by the Customs.

3. However, during the course of the hearing of the stay application, the Tribunal recorded the statement of the Assessee's counsel that he does not press the stay application. The Assessee would produce another license before the Customs Authority which can be examined in accordance with law.

4. It is in the light of this and without expressing any opinion on the controversy, the Tribunal disposed of both the stay application and the Appeal. To our mind when there are no binding directions nor can the Adjudicating Authority be said to be bound by any observations of the CESTAT made in the passing as well, then, this Appeal does not raise substantial question of law. It is disposed of by clarifying that the Adjudicating Officer will proceed on merits and in accordance with law and examine all licences.

(G. S. PATEL, J.) **(S. C. DHARMADHIKARI, J.)**