**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CUSAP No. 51 of 2018 (O&M)
Date of decision: 28.8.2018

Commissioner of Customs, Ludhiana .. Appellant

vs

Gaurav Jain .. Respondent

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal

Present: Mr. Anshuman Chopra, Advocate for the appellant.

Rajesh Bindal, J.

The Revenue is in appeal against the order dated 19.07.2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, (for short "the Tribunal") in appeal No. C/601/2007, vide which the order passed by the Commissioner has been set aside and the matter has been remitted back to the Adjudicating Authority for fresh decision.

For the view we are taking, to avoid unnecessary harassment to the assessee and delay in disposal of the case, we do not deem it appropriate to issue notice to the assessee, as in our view, the order being passed is not adverse to him. Still, we grant liberty to the assessee to move application for recalling of the order in case he is aggrieved of the same.

Learned counsel for the revenue submitted that the Tribunal should not have passed the impugned order setting aside the order passed by the Commissioner (Appeals) and remanding the case back to the jurisdictional adjudicating authority for decision afresh once it was admitted that the issue in dispute is pending consideration before Hon'ble the