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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ CUSAA 26/2018, 27/2018, 28/2018

COMMISSIONER OF CUSTOMS

..... Appellant

Through Ms. K. Enatoli Sema, Advocate.

versus

PREMIER PLASTIC INDUSTRIES

..... Respondent

Through Mr. Priyadarshi Manish and Mrs. Raj
Rajeshwari, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

02.04.2018

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The following substantial question of law is framed:

“Whether the Customs, Excise and Service Tax Appellate Tribunal (‘CESTAT’) was justified and correct in law in passing an order of remand to the original adjudicating authority to first decide the issue of jurisdiction, after decision of the Supreme court in Civil Appeal preferred against the decision of Delhi High court in *Mangli Impex Limited v. Union of India* 2016 (335) ELT 605 (Del.)?”

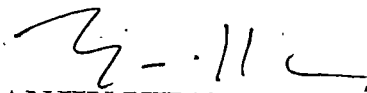
With the consent of the counsel for the parties, we take up the appeal for hearing. Counsel agree and state that the impugned order may be set aside with an order of remand to the Tribunal who would decide the appeals before them afresh without taking into consideration decision of the Delhi High Court in *Mangli Impex Private Limited versus Union of India, 2016*

(335) *ELT 605 (Del.)* operation of which has been stayed by the Supreme Court.

In other words, the Tribunal will independently apply its mind on question of jurisdiction and authority of Special Intelligence and Investigation Branch and its impact and effect on the order-in-original.

We clarify that we have not expressed any opinion on merits or directed the Tribunal to adopt or follow a particular procedure.

The question is accordingly answered. The appeals are disposed of without any order as to costs.


SANJIV KHANNA, J.


CHANDER SHEKHAR, J.

APRIL 02, 2018
MR/NA X