IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CUSAP-7-2019 (O&M)

Date of Decision: 29.3.2019

Commissioner of Customs

....Appellant.

Versus

Sat Pal Verma

...Respondent.

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL.

PRESENT: Mr. Arjun Lakhanpal, Advocate for
Mr. Anshuman Chopra, Advocate for the appellant.

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AJAY KUMAR MITTAL, J.

1. Delay of 248 days in refiling the appeal is condoned.

2. This appeal has been preferred by the revenue under Section 130(1) of the Customs Act, 1962 against the order dated 29.8.2017 (Annexure P-1) passed by the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as "the Tribunal") in appeal No. C/52727/2015, 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.

3. A few facts necessary for adjudication of the instant appeal as narrated therein may be noticed. The searches were conducted by the DRI on the premises of M/s T.L. Verma and Company and its directors on the information that the party was importing glass sheets, glass mirrors, glass blocks, reflective glass, float glass after evading the payment of customs

duty. During search, documents and e-mails were recovered. The imported glass, glass blocks and glass sheets were seized from the premises along with a consignment of float glass which was pending clearance at CFS, Ludhiana. The said consignment was released to the party provisionally. Accordingly, a show cause notice dated 30.3.2010 (Annexure P-2) was issued to the Party and its Directors for indulging in undervaluation of imported goods and consequential evasion of customs duty. The Adjudicating Authority vide order dated 30.4.2015 (Annexure P-3) confirmed the demand and penalties imposed upon the Party and its Directors. Feeling aggrieved by the order, Annexure P-3, the Party and its Directors filed the appeals before the Tribunal. The Tribunal vide order dated 29.8.2017 (Annexure P-1) disposed of the appeals and remanded the matters to the jurisdictional Adjudicating Authority for fresh decision after availability of the Supreme Court decision in the case of Mangali Impex Limited. Hence, the present appeal.

4. We have heard learned counsel for the revenue.

5. The matter is no longer *res integra.* The similar matter came up before this Court in **CUSAP-20-2018 (Commissioner of Customs v. T.L. Verma)** decided on 28.8.2018, wherein this Court while allowing the appeal remitted the matter back to the Tribunal to decide the same on merits after the decision of the Supreme Court in **Mangali Impex Limited's case (supra).** However, liberty was granted to the assessee to move an application before this Court in case he is aggrieved of the order passed.

6. In view of the above, the present appeal is allowed and the order dated 29.8.2017 (Annexure P-1) passed by the Tribunal is set aside. The matter is remitted back to the Tribunal to decide the same on merits

after the decision of the Supreme Court in **Mangali Impex Limited's case (supra)**. However, liberty is granted to the assessee to move an application before this Court in case he is aggrieved of the order passed.

(AJAY KUMAR MITTAL)
JUDGE

March 29, 2019
gbs

(MANJARI NEHRU KAUL)
JUDGE

Whether Speaking/Reasoned	**Yes/No**
Whether Reportable	**Yes/No**