IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of decision : 30.06.2021

CM-5094-CII-2021 in/and CUSAP No.1 of 2021 (O&M)

The Commissioner of Customs, Ludhiana ...... Appellant

versus

Findoc Impex ...... Respondent

CUSAP No.3 of 2021 (O&M)

The Commissioner of Customs, Ludhiana ...... Appellant

versus

M/s N.K.Impex India ...... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE VIKAS BAHL

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Present :- Mr. Sunish Bindlish, Advocate
for the appellant.

Mr. Sudhir Malhotra, Advocate
for the respondent/s.

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AJAY TEWARI, J. (Oral)

CM-5094-CII-2021 in CUSAP No.1 of 2021

1 This is an application for amendment of the abovesaid appeal.

2 Since the main case stands disposed of, no order is required to be passed in the present application. Application stands disposed of.

Main cases

1 This order shall dispose of the above mentioned two appeals. Since common questions of law and facts are involved therein, they are being decided by this common order.

2 **CUSAP No.1 of 2021** has been filed against the final order No.A/60004/2021-SM(BR) dated 13.01.2021 (Annexure A-3) passed by Customs, Excise and Service Tax Appellate Tribunal, Chandigarh in appeal No.C/60425/2020 and **CUSAP No.3 of 2021** has been filed against the final order No.A/60003/2021-SM(BR) dated 13.01.2021 (Annexure A-3) passed by Customs, Excise and Service Tax Appellate Tribunal, Chandigarh in appeal No.C/60424/2020.

3 These two appeals have been filed against the common order of the Tribunal whereby the issue of provisional release of goods was remanded back to the adjudicating authority. It is a common ground that thereafter the adjudicatory authority had passed an order and the respondent/s herein has filed appeal/s against the subsequent order.

4 It is the case of the respondent/s that in these circumstances the present appeals have been rendered infructuous. However, learned counsel for the appellant/s states that while passing the order of remand, the Tribunal had made some observations on merits of the case against which the Revenue is aggrieved.

5 It has now been agreed before us that any observations made by the Tribunal on merits of the case relating to the provisional release would not be binding upon the authority in deciding the matter and would not be binding on the Revenue in any subsequent matter.

6 At the request of the learned counsel for the respondent/s it is further directed that the appeal/s of the appellant be decided within a period of two months from the date of receipt of certified copy of this order. In case the appeal has to be allowed, the issue of exemption of demurrage

charges would also be opined upon by the appellate authority.

7 Both the appeals stand disposed of in the above terms.

8 Since the main cases have been decided, the pending civil miscellaneous applications, if any, also stand disposed of.

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

30.06.2021
pooja sharma-I

Whether speaking/reasoned	:	Yes/No
Whether Reportable	:	Yes/No