

Pacific Export Vs. Commissioner of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-10-2005

Reported in : (2005)(185)ELT147Tri(Mum.)bai

Judge : S T S.S., T Anjaneyulu

Appellant : Pacific Export

Respondent : Commissioner of Customs

Judgement :

1. This matter was adjourned many times, on the request of the Department, since the order impugned of CC (Imports), Mumbai who has adjudicated this case was beyond his jurisdiction was the preliminary point raised by the Id. advocate for the appellants.

2. Inspite of repeated adjournments no orders, authority transferring the case to CCE (Import) New Customs House Mumbai have been produced.

It is found that Show Cause Notice dated 16-7-1997 was to be decided by the CC (JNPT) and issued by CC Exports (Mumbai) seeking to Show Cause Notice to him. The order, was to be passed by CC (Export). The order impugned herein passed without any jurisdiction with CC (Imports) is set aside and the matters remitted to the appropriate authority with directions to rehear the appellants and decide afresh.