

**Just Marble Vs. Commissioner of Customs**

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**SooperKanoon Citation :** [sooperkanoon.com/42851](http://sooperkanoon.com/42851)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Jun-09-2006

**Judge :** R Abichandani, S T T.V.

**Appellant :** Just Marble

**Respondent :** Commissioner of Customs

**Judgement :**

1. Merely because the applicant is having registered office and residence of the partner at Mumbai, it is not a good ground for transferring the appeal to CESTAT, Mumbai. The appeal is required to be heard by the concerned Zonal Bench of the CESTAT under whose jurisdiction the Commissionerate passing the Order is located.