

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

CUSTOMS APPEAL NO. 10488-10489, 10499 OF 2021

DIPAK KUMAR & Ors.

Appellant

Vs.

COMMISSIONER OF CUSTOMS-KANDLA

Respondent

Appearance:

Present for the Appellant :None

Present for the Respondent: Shri. Sanjay Kumar, Superintendent (AR)

CORAM:

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Date of Hearing : **18/01/2024**

ORDER

In this appeal the show cause notice has been issued by DRI. The matter of jurisdiction whether the DRI can issue show cause notice or otherwise is pending before Hon'ble Supreme Court in the Review Petition filed by Revenue in the case of Canon India Limited. Accordingly, this appeal is adjourned sine die with liberty to both sides to mention as and when the Hon'ble Supreme Court decides the review petition in Canon India.

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

Prachi