

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

CUSTOMS Appeal No. 10052 of 2020

[Arising out of Order-in-Appeal No OIA-MUN-CUSTOM-000-APP-162-163-19-20 dated 04.10.2019 passed by Commissioner (Appeal) of Central Excise & ST, Ahmedabad]

Trans Trade Exports

D-62, Krishna Bungalows-1, Opp. Motera Gam, Motera
Ahmedabad, Gujarat

.... Appellant

VERSUS

Commissioner of Customs, Mundra

Office of the Principle Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

.... Respondent

WITH

CUSTOMS Appeal No. 10170 of 2020
(Misc. Application No. C/EH/10095/2020)

Niraj J Patel

C/o M/s. Trans Trade Exports, D-62, Krishna
Bungalows-1, Opp. Motera Gam, Motera
Ahmedabad, Gujarat

.... Appellant

VERSUS

Commissioner of Customs, Mundra

Office of the Principle Commissionerate of Customs,
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.... Respondent

[Arising out of Order-in-Appeal No OIA-MUN-CUSTOM-000-APP-162-163-19-20 dated 04.10.2019 passed by Commissioner (Appeal) of Central Excise & ST, Ahmedabad]

APPEARANCE :

Shri Devashish K. Trivedi for the Appellant
Shri S.N. Gohil, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

ORDER NO. A/10796-10797 / 2020

DATE OF HEARING/ DECISION : 12.03.2020

RAMESH NAIR :

Shri Devashish K. Trivedi, learned Counsel appearing on behalf of the appellants, at the outset submits that for passing the adjudication order, the Adjudicating Authority has not complied with the principles of natural

justice. The show cause notice was issued on 25.10.2018, thereafter the appellant submitted interim reply on 15.11.2018 wherein they asked for cross-examination. However, without giving further opportunity, given hearing on 20.11.2018. On the same date i.e. on 20.11.2018 the adjudication order was passed. Therefore, the order was passed in haste without giving proper opportunity. He submits that as per the statutory provisions, at least three hearings are supposed to be given by the Adjudicating Authority.

2. Shri S.N. Gohil, learned Superintendent (Authorised Representative) appearing on behalf of the Revenue reiterates the findings of the impugned order.

3. Considering the submissions made by both sides and on perusal of record, we find that no sufficient opportunity was given to the appellants for defending their case. As against three opportunities of hearing provided in the law, only one opportunity was given. Therefore, there is clear violation of principles of natural justice. Accordingly, we set-aside the impugned orders and remand the matter to the Adjudicating Authority for passing a fresh order after giving sufficient opportunity to the appellants. The appeals are allowed by way of remand to the Adjudicating Authority. Since the appeals themselves have been disposed of, early hearing application has become infructuous and disposed of accordingly.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)