

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

REGIONAL BENCH – COURT NO. 01

CUSTOMS Appeal No. 11311 of 2018-DB

[Arising out of Order-in-Original/Appeal No JMN-CUSTM-000-APP-54-17-18 dated 06.02.2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

Oocl India Pvt Ltd

...Appellant

Room No. 1, Ground Floor, Port Users Complex,
Pipavav,
AMRELI,
GUJARAT-365650

VERSUS

C.C.-Jamnagar(prev)

...Respondent

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar
Gujarat

APPEARANCE:

Shri Anil Gidhwani, Advocate for the Appellant
Shri. Anand Kumar, Superintendent (Authorized Representative) for the Respondent

**CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU
HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA**

FINAL ORDER NO.A / 11344 /2023

DATE OF HEARING:19.06.2023

DATE OF DECISION:19.06.2023

RAJU

The appeal has been filed by M/s. Oocl India Pvt Ltd., against demand of Customs duty.

2. Learned Counsel appearing for the appellant pointed out that they are into the business of importing and supplying containers to various importers and exporters. A case was booked against them in respect of certain containers which were destroyed on account of fire. The revenue relied on punchnama recorded on 05.11.2015, and the valuation report of Bhashkar G. Bhatt dated 18th April, 2016. He argued that these documents were not provided to them though they had specifically asked for it from Commissioner

(Appeals) also. He argued that the defense was *jeo pardized* because of absence of these documents.

3. Learned AR relied on the impugned order.

4. We have considered relied submissions. We find that the punchnama and the valuation report are critical to the appellant's defense. In absence of these documents a proper defense cannot be made by the appellant.

5. In view of above, we set aside impugned order and remand the matter back to the original Adjudicating Authority for fresh adjudication after providing the copy of relied upon documents. A worksheet of manner of calculation of duty may also be provided.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Palak