

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

CUSTOMS Appeal No. 12545 of 2018-DB

(Arising out of OIA-AHD-CUSTM-000-APP-062-18-19 dated 27.06.2018 passed by Commissioner of Customs -Ahmedabad)

ACE MICA PVT LTD

12, AGARWAL AVENUE, OPP. NAVRANGPURA TELEPHONE EXCHANGE,
C.G. ROAD, AHMEDABAD, GUJARAT

.....Appellant

VERSUS

COMMISSIONER OF CUSTOMS-AHMEDABAD

CUSTOM HOUSE, NEAR ALL INDIA RADIO
NAVRANGPURA, AHMEDABAD, GUJARAT

.....Respondent

APPEARANCE:

Shri Vijay N Nair, Advocate appeared for the Appellant

Shri Sanjay Kumar, Superintendent (Authorized Representative) for the Respondent

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

Final Order No. A/ 11519 /2023

DATE OF HEARING:14.07.2023

DATE OF DECISION:14.07.2023

RAJU

This appeal has been filed by Ace Mica Private Limited.

2. Learned Counsel pointed out that the impugned order enhancing the assessable value has been passed without providing them the necessary documents of contemporaneous import. He pointed out that the fact they had accepted the enhancement does not prevent them from contesting the enhancement of value at a later date.

3. In view of the fact that principles of natural justice is not followed, we set aside the impugned order and remand the matter back to the original adjudicating authority for passing a fresh adjudication order after providing the necessary data of contemporaneous import. The appeal is allowed by way of remand.

(Dictated and Pronounced in the open court)

**(RAJU)
MEMBER (TECHNICAL)**

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