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

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 10060 of 2018-DB
(Arising out of OIA-MUN-CUSTM-000-APP-247-17-18 Dated-06.11.2017 passed by Commissioner Customs-Ahmedabad)

MEHAK IMPEX **........Appellant**
OM APARTMENT SHOP NO 96 M J
PHULE MARKET PALTON ROAD
MUMBAI-MAHARASHTRA

VERSUS

C.C., MUNDRA **........Respondent**
OFFICE OF THE PRINCIPAL COMMISSIONERATE OF CUSTOMS,
PORT USER BULD. CUSTOM HOUSE MUNDRA, MUNDRA
KUTCH- GUJARAT-370421

APPEARANCE:
None appeared for the Appellant
Shri Himanshu P. Shrimali, Superintendent (Authorized Representative) for the Respondent

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

Final Order No. A/ 10249 /2024

DATE OF HEARING:24.01.2024
DATE OF DECISION:24.01.2024

RAJU

This appeal has been filed by Mehak Impex against order of Commissioner (Appeals).

2. None appeared for the appellant although seven hearings have been granted, therefore, the matter is being taken up without assistance of the appellant.

3. Learned Authorized Representative pointed out that the appeal has been dismissed as the appellant had failed to file complete form CA-1 before Commissioner (Appeals).

4. We have seen the documents available on record. We notice that Commissioner (Appeals) has pointed out that there is no statement of facts and grounds of appeal submitted with form CA-1 and no relief was claimed in the appeal. The Commissioner (Appeals) has observed that letter dated 0405.2017 and 10.08.2017 were sent to the advocate on the address mentioned in the Form CA-1 requesting them to forward statement of facts and grounds of appeal. The Commissioner (Appeals) has also observed that the acknowledgment and receipt of letter dated 10.08.2017 as is evident that the appellant has received from the postal department however no reply has been filed by the advocate of the appellant.

5. In the short submission filed before the Tribunal, the appellant has stated that the letter dated 10.08.2017 was received by the appellant however letter dated 04.05.2017 was not received by the appellant. It has also been pointed out that no opportunity of personal hearing was granted. It has been requested that the matter may be remanded to the Commissioner (Appeals) as the dismissal is solely on a technical ground.

6. We find that the appellant has acted irresponsibly and has not given due attention to the correspondence received from Commissioner (Appeals) nor has followed the prescribed procedure in law. However in the facts of the case ideally an opportunity of personal hearing should have been granted which the Commissioner (Appeals) has failed to do so. In these circumstances, in the interest of justice, we remand the matter back to Commissioner (Appeals) to

give opportunity to the appellant to file the statement of facts and reliefs claimed etc. and pass fresh order after giving personal hearing to the appellant. The appeal is allowed by way of remand.

(Dictated and Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha