

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

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 11904 of 2019

(Arising out of OIO-MUN-CUSTM-000-COM-02-19-20 dated 02.04.2019 passed by
Commissioner of Central Excise, Customs and Service Tax-MUNDRA)

Ankit D Changani

.....Appellant

M/S. AMARDEEP EXPORT, PLOT NO. 414 & 415, GIDC,
PHASE-II, DARED JAMNAGAR, GUJARAT

VERSUS

C.C. – Mundra

.....Respondent

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

APPEARANCE:

Shri R. Subramanya, Advocate appeared for the Appellant
Shri J.A. Patel, Superintendent (AR) for the Respondent

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

Final Order No. A/ 10096 /2022

DATE OF HEARING: 10.02.2022
DATE OF DECISION:10.02.2022

RAMESH NAIR

Shri R. Subramanya, Learned Counsel appearing on behalf of the appellant at the outset submits that out of the three opportunities of hearing given by the adjudicating authority they have received only one hearing notice and they also filed a reply but the same was not considered by the adjudicating authority, therefore, there is violation of principles of natural justice.

2. Shri J.A. Patel, learned (Superintendent) Authorized Representative appearing on behalf of the Revenue reiterates the findings of the impugned order.

3. I have carefully considered the submissions made by both the sides and perused the records. I find that, it is fact on record that the appellant could not avail the opportunity of personal hearing because of the miscommunication of the hearing notice, rather the reply filed by the

appellant was also not considered by the adjudicating authority. Therefore, in the interest of justice, one more opportunity can be given to the appellant to defend their case before the adjudicating authority, therefore, the impugned order is set aside. Appeal is allowed by way of remand for passing a fresh de novo order after giving him sufficient opportunity of personal hearing and also opportunity for filing the written submissions, if any, required.

(Dictated and Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

Neha