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

REGIONAL BENCH- COURT NO. 1

CUSTOMS MISC Application No. 10315 OF 2023
(filed by the appellant)
In
CUSTOMS Appeal No. 10338 of 2022-DB
(Arising out of AHM-CUSTM-000-COM-030-21-22 Dated-24.03.2022 passed by Commissioner of Customs - Ahmedabad)

GRASIM INDUSTRIES LTD ....**Appellant**
80, Grasim Cellulosic, Plot No. 1,
Gidc Vilayat, Argama Vilayat, Vagra, Vilayat
Bharuch - Gujarat

VERSUS

C.C., AHMEDABAD ....**Respondent**
Custom House, Near All India Radio,
Navarangpura, Ahmedabad, Gujarat

AND
CUSTOMS Appeal No. 10379 of 2020-DB
(Arising out of AHD-CUSTM-000-APP-618-19-20 Dated-06.02.2020 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax - Ahmedabad)

GARSIM INDUSTRIES LTD ....**Appellant**
80, Grasim Cellulosic, Plot No. 1,
Gidc Vilayat, Argama Vilayat, Vagra, Vilayat
Bharuch - Gujarat

VERSUS

C.C., AHMEDABAD ....**Respondent**
Custom House, Near All India Radio,
Navarangpura, Ahmedabad, Gujarat

APPEARANCE:
Shri Manish Jain, 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/ 11930-11931 /2024

DATE OF HEARING:02.09.2024
DATE OF DECISION:02.09.2024

SOMESH ARORA

In the present case the miscellaneous application has been filed which has been listed along with the main appeal today. The miscellaneous application seeks to bring on record certain pieces of evidence from the supplier which indicate the details of the product and the same has been commented upon by the department in response and it has been stated that this piece of evidence was not in existence at the time of adjudication, though the same is relevant and department never had an opportunity to rebut the same at the time the adjudication order was being passed.

2. Considered.

3. We find that the evidence is relevant to decide the nature and classification of the matter. However, the department did not have the opportunity to comment upon the same at the relevant point of time due to non-production. Therefore, while admitting the additional evidence as sought by the appellant, since same is desirable considering that classification dispute is involved, we remit the matter back to the adjudicating authority. It shall examine the relevant piece of evidence and any other case law or any other material which may be produced by the party, the department on its part shall also be free to bring on record any of their evidence to rebut the evidence which has been produced by the party but only after affording due opportunity to the appellant. The matter is accordingly remanded back. Miscellaneous application is allowed. Appeals are allowed by way of remand.

(Dictated and Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha