

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

REGIONAL BENCH-COURT NO.3

Customs Misc. Application (Stay) No. 10020 of 2025

(On behalf of Applicant)

in

Customs Appeal No. 10093 of 2025

(Arising out of Order in Original VIII-10-48-PR COMM-R-O-A-2023-2024 dated 01/01/2025 passed by Principal Commissioner of Customs-Ahmedabad)

SHRI ANUPKUMAR JALPANARAIN CHAURASIA Appellant

122, Giriraj Society-2, Chandlodia,
Ahmedabad - 382481

VERSUS

Commissioner of CUSTOMS - Customs Ahmedabad Respondent

Office of the Principal Commissioner
1st Floor, Customs House, Near All India Radio,
Navrangpura, Ahmedabad-380 009

APPEARANCE:

Shri Paritosh Gupta, Advocate for the Appellant

Shri Prashant Tripathi, Superintendent (AR) for the Respondent

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

Final Order No. 10125/2025

DATE OF HEARING/ DECISION: 17.02.2025

SOMESH ARORA

This is a prayer for seeking stay order of a letter by which the Learned Commissioner and Adjudicating Authority had rejected the request of the appellants for cross-examination sought by the appellant. The learned advocate feeling aggrieved by the letter order has moved this bench for seeking stay of adjudication process. He seeks to put reliance on various case laws as under: -

- Abdul Khader V. Cestat, Bangalore- 2016 (336) E.L.T. 389 (Ker.)
- M/S Anand International V. Commissioner of Customs (Import), New Delhi - Customs Miscellaneous Application No. 50743 of 2023 In Customs Appeal No. 55723 of 2023
- Kudrat Corporation V. C.C.-Ahmedabad Customs Appeal No. 10252 Of 2020
- Vedanta Ltd. V. Commissioner of Customs, Tuticorin- 2018 (364) E.L.T. 573 (Tri. - Chennai)
- Ganpat Rai Shri Ram & Company V. Commr. of Cus. (Port), Kolkata- 2020 (371) E.L.T. 601 (Tri. - Kolkata)

- Swiber Offshore Construction Pvt. Ltd. V. Commr. of Cus., Kandla- 2014 (301) E.L.T. 119 (Tri. - Ahmd.)
- M.S. Naina V. Collector of Customs, West Bengal, Calcutta -I- 2000 (123) E.L.T. 39 (Cal.)
- Murali W. Dialani V. Commissioner of Customs (Export), Mumbai- 2009 (236) E.L.T. 580 (Tri. - Mumbai)

2. It being the point of emphasis from case law that cross-examination of the statement sought to be relied upon by the respondent/department has been allowed time and again in various proceedings by the High Courts/other Courts as cited above.

3. We have gone through the rival arguments including the submission made by Learned AR. We find that the rejection of cross-examination through a letter without citing reasons, without proceeding to examine various case law which are in favour of party has led to violation of natural justice. We are not inclined to grant the stay of adjudication proceedings as pleaded by the appellant. We feel however, fair to direct the adjudicating authority to consider the cross-examination by providing the same as of now and even if he has reason to reject specifically any witness to be examined, he should keep in mind various case law as cited above by the appellant which indicates that same are to be applied as a norm. He should also as per law consider the request of the appellant to provide them documents as have been found relevant by them for defence purposes so that effective defence can be provided to the appellants as above. With these directions prayer is granted in a modified manner.

4. Appeal & Miscellaneous application disposed of.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)