

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

REGIONAL BENCH- COURT NO.3

Customs Misc. Application (Ors) No. 11198 of 2024

(On behalf of Applicant)

in

Customs Appeal No. 10056 of 2019

[Arising out of OIA-AHD-CUSTM-000-APP-142-18-19 dated 17/10/2018 passed by the Commissioner of Customs (Appeals) -Ahmedabad]

Hanon Automotive Systems Private LimitedAppellant

(formerly Known As M/s. Visteon Automotive Systems India Private Limited),
Plot No. AV-11, Sanand 2 (BOL),
Ahmedabad, Gujarat-382110

VERSUS

Commissioner of Customs- AhmedabadRespondent

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

APPEARANCE:

Shri Manish Jain, Advocate for the Appellant

Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Final Order No. 10299/2025

DATE OF HEARING/DECISION: 15.04.2025

SOMESH ARORA

This Miscellaneous application has been filed by the appellants to bring on record, materials, which are in the nature of technical literature. Admittedly, the same could not be produced by the appellant before the original authority. Though even at this time, the party finds it to be relevant for the defence.

2. Learned AR states that the appellant can proceed on the basis of records and therefore, there is no need to entertain any fresh material as evidence.

3. We have gone through the literature produced before us. We find that the same is relevant for the matter in hand and the party is within its right

to produce any additional material till the time, it can enable their defence properly and does not prejudice department. In view of the same, the Miscellaneous application is allowed. However, we find that the lower authority never had the occasion to check authenticity of such material and also go through the same and comment about it. In the absence of the views of the lower authority, of looking at such material, we find it is a fit case, wherein matter should be remanded back to the original authority, to look into the literature produced by the party and to decide the matter afresh, taking into account the materials which has been produced before us by the appellant.

4. Appeal is allowed by way of remand. Miscellaneous application stands disposed of.

5. Appeal allowed by way of remand.

(dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)