

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 27 of 2012

(Arising out of Order No. 04-07/2012/CUS/COMMR(A)/KDL dated 23.01.2012 passed by Commissioner of Customs (Appeals)- Ahmedabad)

Meteor P. Ltd.

72, Jolly Maker Chamber No. 02,
Nariman Point, Mumbai,
Maharashtra-400021

...Appellant

VERSUS

C.C.- Kandla

Custom House
Near Balaji Temple
Kandla

...Respondent

APPEARANCE:

Shri J. C. Patel, Advocate appeared for the Appellant

Shri Prashant Tripathi, Superintendent (AR) appeared for the Respondent

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

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

FINAL ORDER NO. 10304 /2025

DATE OF HEARING: 25.04.2025

DATE OF DECISION: 25.04.2025

SOMESH ARORA:

The grievance of the Learned Advocate is that there was no hearing provided to him and there was total lack of discussion because his defense could not be taken into account and that the compliance of stay order by them was also not taken note by the Appellate Authority. Therefore, the conclusions drawn suffer from infirmity of lack of reasoning and denial of natural justice. Learned AR agrees that the stay was duly complied with on the day when the order was passed. In view of the foregoing, we find that there is sufficient reason to remand the matter for fresh hearing and adjudication of the same. The matter is therefore remitted back to the Commissioner (Appeals) to note the compliance and to afford full opportunity to the appellants to defend their case. Appeal is therefore allowed by way of remand.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**