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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 11236 of 2018-DB

(Arising out of OIO-AHM-CUSTM-000-COM-010-17-18 Dated-30/01/2018 passed by Principle Commissioner Customs, Excise and Service Tax-AHMEDABAD)

C.C.-AHMEDABAD ....**Appellant**
Custom House, Near All India Radio
Navrangpura, Ahmedabad, Gujarat

VERSUS

RASHID KALADIA ....**Respondent**
Partner Of Ms Pearl Exim 4 Sardar
Patel Estate B/S Gujarat Petrol Pump Narol
Ahmedabad, Gujarat

APPEARANCE:
Shri. G. Kirupanandan, Assistant Commissioner (AR) for the Appellant
None appeared for the Respondent

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

Final Order No. A/ 10513 /2023

DATE OF HEARING: 16.03.2023
DATE OF DECISION:16.03.2023

Raju

This appeal has been filed by the revenue against failure of the adjudicating authority to imposed penalty under Section 114/114AA of the Customs Act, 1962.

2. Learned AR pointed out that no appeal has been filed by the respondent against the impugned order. The matter has been listed numerous times but no one has appeared. On 15.02.2023 notice was attempted to be served through the Authorized Representative/Revenue. The revenue has also reported that the respondent is not traceable at the given address.

3. The revenue is in appeal as impugned order does not give findings an imposition of penalties under Section 114/114AA on the respondents. In these circumstances, since no one is appearing for respondent, we set aside the order in so far as it fails to give findings on imposition of penalty under

Section 114/114AA and remand the matter back to the original adjudicating authority for fresh decision on this.

4. Appeal is allowed by way of remand solely for giving findings on penalties under Section 114/114AA.

(Dictated and pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PRACHI