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

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 11398 of 2018

[Arising Out Of OIA-KDL-CUSTM-000-APP-050-051-17-18 Dated- 15/03/2018 passed by Commissioner (Appeals) CUSTOMS -AHMEDABAD)

Sitaram & Co P Ltd **.....Appellant**
73-9/2 &10/2, Swarn Park, Main Rohtak Road,
Mundka, Nangloi, DELHI,

VERSUS

C.C-Kandla **.....Respondent**
CUSTOM HOUSE,
NEAR BALAJI TEMPLE, KANDLA
GUJARAT

WITH

Customs Appeal No. 11399 of 2018

[Arising Out Of OIA-KDL-CUSTM-000-APP-050-051-17-18 Dated- 15/03/2018 passed by Commissioner (Appeals) CUSTOMS-AHMEDABAD)

Sitaram Singhal **.....Appellant**
Director Of M/s. Sitaram & Co. (p) Ltd.,
73-9/2 & 10/2, Swarn Park, Main Rohtak Road,
Mundka, Nangloi, DELHI,

VERSUS

C.C-Kandla **.....Respondent**
C. EX BHAVAN, NR PANJRAPOLE & POLYTECHNIC, AMBAVADI,
AHMEDABAD, GUJARAT-380015

APPEARANCE:
Mis. Reena Rawat, 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. 10572-10573/2025

DATE OF HEARING:14.07.2025
DATE OF DECISION:14.07.2025

SOMESH ARORA

The Learned Advocate appearing for the appellant before us is aggrieved on the ground that firstly they have sought cross-examination of Shri. Avinash Jindal who is a critical witness in this case. The same has not been allowed even though middle man is not in employment of the company. Secondly, they have produced various contemporaneous imports to indicate that the price in their case was justified. Even the same has not been considered by the adjudicating authority. Thirdly, she also has a grouse that in the case of M/s. Bina Sales Corporation Vs. Commissioner of Customs, Kandla vide Final Order No. A/10376/2019 dated 26.02.2019, cross-examination of the middle man was sought for and the same was allowed and also various other aspects which are in tune with their own case were considered and benefit was allowed to Ms/. Bina Sales Corporation, after due cross examination. However, they have been deprived of the defence on the same or equal footing which was done in the case of Bina Sales Corporation (cited supra).

2. Learned AR after examination of the case records, agrees that cross-examination of Shri. Avinash Jindal was duly sought for as also contemporaneous imports data was produced by the party. However, same seems to have missed the attention of the adjudicating authority while passing the order.

3. We have considered the rival submissions. We find that it is a fit case to be remanded back to the adjudicating authority to provide due

opportunity to the appellant including cross examination of Shri. Avinash Jindal and also to consider evidence of contemporaneous imports produced by the appellant and the applicability of decision in the case of M/s. Bina Sales Corporation which as per the learned advocate has now attained finality against the department.

4. With above direction, we remand the matter. Appeal is allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi