

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 2**

**CUSTOMS APPEAL NO. 10218 OF 2025**

[Arising out of Order in Original No. KND-CUSTM-000-COM-13-2024-25 dated 08/11/2024 passed by Commissioner of Customs -Kandla]

**SHREE KARNI ROADWAYS**

SHOP NO.21, PLOT NO.77, JAY AMBE CHAMBER, NATIONAL  
HIGHWAY, GANDHIDHAM, 449-370201, 24

Vs.

**Commissioner of CUSTOMS - Kandla Customs**

Office of the Commissioner of Customs,  
Near Balaji Temple, Kandla,  
Kachchh, Gujarat-370210

**Appellant**

**Respondent**

**With**

- (i) **CUSTOMS Appeal No. 10219 of 2025- DB (SH MEHUL PUJARA)**
- (ii) **CUSTOMS Appeal No. 10220 of 2025- DB (SH NAIMISH SODHA)**
- (iii) **CUSTOMS Appeal No. 10990 of 2025- DB (KRISHNA SHIPPING  
AND ALLIED SERVICES PVT LTD)**
- (iv) **CUSTOMS Appeal No. 10991 of 2025- DB (KARSANBHAI  
MORUMAL THAKKER)**
- (v) **CUSTOMS Appeal No. 10992 of 2025- DB (PANKAJ THAKKAR)**

**Appearance:**

Present for the Appellant: Shri Manish Pushkarna, Sr. Advocate with Shri Tarun  
Chawla & Shri Jitin Singhal, Advocates

Present for the Respondent: Shri Jaspreet Singh Sukhija, Additional Commissioner  
(AR)

**CORAM:**

**HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO. 11375-11380/2025**

Date of Hearing: 18/11/2025

Date of Decision: 18/11/2025

**SATENDRA VIKRAM SINGH**

Learned Advocates appearing on behalf of the appellants Shree Karni Roadways, Shri Mehul Pujara, Shri Naimish Sodha, M/s Krishna Shipping and Allied Services Pvt Ltd, Shri Karsanbhai Morumal Thakker & Shri Pankaj Thakkar mentioned that these six appellants are related to main case against M/s Cuthbert Oceans LLP, M/s Cuthbert Winner LLP and M/s Aditya

Exports. The appellant M/s Shree Karni Roadways was imposed redemption fine of Rs. 10,00,000/- in lieu of confiscation of their two Trucks whereas the other five co-noticees namely Shri Mehul Pujara, Shri Naimish Sodha, M/s Krishna Shipping and Allied Services Pvt Ltd, Shri Karsanbhai Morumal Thakker & Shri Pankaj Thakkar were penalized under Section 114AA of the Customs Act, 1962 for their role in alleged illegal imports by these three companies. They further mention that all the three main cases i.e. M/s Cuthbert Oceans LLP, M/s Cuthbert Winner LLP and M/s Aditya Exports have already been remanded by this Tribunal vide final order No. 12898-12900/2024 dated 29.11.2024 for decision by the Adjudicating authority.

Para 4 of the said remand order states as under:-

*"4. We have carefully considered the submission made by both sides and perused the records. We find that the way impugned orders have been passed in haste and in gross violation of principles of natural justice, it should have been avoided by the learned Adjudicating Authority being a quasi judicial authority as it amounts to generation of unnecessary repeated litigation which is prejudicial to both the parties. We find that the appellants vehemently argued that there is a gross violation of principles of natural justice in passing of adjudication order with pre determined bias and prejudice against the appellants in as much as documents as requested for by the appellants were not supplied to them. It was also submitted on behalf of the appellant that the adjudicating authority has ignored the vital facts that the genuineness of the certificate of country of origins has been verified by the FTA Cell, which had verified the Country of Origin certificate as genuine. We find force in the submission of the appellant in this regard that the documents related to verification of certificate of country of origin and related documents needs to be supplied to the appellants and failing which the adjudicating authority has grossly violated the principles of natural justice."*

2. They therefore pray that matters against these six appellants, which only relates to penalty may also be remitted to the same Adjudicating authority for consideration of penalty when the issue of main three appellants is decided.

3. Learned AR also agrees with the above position. Accordingly, we remit these six matters also to the same Adjudicating authority to decide afresh along with the issue of three main appellants namely M/s Cuthbert Oceans LLP, M/s Cuthbert Winner LLP and M/s Aditya Exports.

4. The appeals are allowed by way of remand.

*(Dictated & Pronounced in the open court)*

**(Dr. AJAYA KRISHNA VISHVESHA)  
MEMBER ( JUDICIAL )**

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

Raksha