

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20226 of 2022

(Arising out of Order-in-Appeal No. 563/2021 dated 26.11.2021
passed by the Commissioner of Customs (Appeals), Bangalore.)

M/s. Pavan Enterprises,

No. 52/1, 1st Floor,
Model House 1st Street,
NR Colony Basavangudi,
Bangalore – 560 004.

Appellant(s)

VERSUS

**The Principal Commissioner of
Customs, Air Cargo Complex &
Airport**

Cool Part, 1st Floor,
Kempegowda International Airport,
Devanahallai,
Bengaluru – 560 300.

Respondent(s)

APPEARANCE:

Ms. Punnapgai, Advocate for the Appellant

Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the
Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R BHAGYA DEVI , MEMBER
(TECHNICAL)**

Final Order No. 21274 /2025

DATE OF HEARING: 18.08.2025

DATE OF DECISION: 18.08.2025

DR. D.M. MISRA

Heard both sides.

2. Learned advocate for the appellant submits that the impugned order was passed by the learned Commissioner(Appeals) without giving an opportunity of hearing to the appellant, which is recorded at Para 6 of the impugned order. Further, she submits that no intimation of hearing was received by the appellant; therefore, there is a gross violation of principles of natural justice.

3. We find force in the contention of the learned advocate for the appellant. Consequently, the impugned order is set aside and the appeal is remanded to the learned Commissioner (Appeals) to decide the issue on merit after providing an opportunity of hearing to the appellant. All issues are kept open. Appeal is allowed by way of remand.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Raja