

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 2765 of 2011**

[Arising out of Order-in-Original No. 13/2011 dated 19.09.2011 passed by the  
Commissioner of Central Excise, Bangalore – II Commissionerate]

**M/s. Givaudan India Pvt. Ltd.**

No. 26, Jigani Industrial Area  
Jigani  
Bangalore – 560 105

**Appellant(s)**

*VERSUS*

**Commissioner of Customs  
Bangalore**

PB No. 5400, C.R. Building  
Queens Road, Bangalore – 560 001

**Respondent(s)**

WITH

**i. Customs Appeal No. 2766 of 2011 (Mr. Ajit Pal,  
Managing Director Vs. CC, Bangalore)**

[Arising out of Order-in-Original No. 13/2011 dated 19.09.2011 passed by  
the Commissioner of Central Excise, Bangalore – II Commissionerate]

**ii. Customs Appeal No. 2767 of 2011 (Mr. Mohan  
Suvarna, Director Vs. CC, Bangalore)**

[Arising out of Order-in-Original No. 13/2011 dated 19.09.2011 passed by  
the Commissioner of Central Excise, Bangalore – II Commissionerate]

**iii. Customs Appeal No. 2768 of 2011 (Mr. Prakash  
Ullal Vs. CC, Bangalore)**

[Arising out of Order-in-Original No. 13/2011 dated 19.09.2011 passed by  
the Commissioner of Central Excise, Bangalore – II Commissionerate]

**iv. Customs Appeal No. 3181 of 2011 (Mr. Veeresh  
Gowda Vs. CC, Bangalore)**

[Arising out of Order-in-Original No. 13/2011 dated 19.09.2011 passed by  
the Commissioner of Central Excise, Bangalore – II Commissionerate]

**APPEARANCE:**

Mr. Hari Radhakrishnan, Advocate for the Appellants  
None for the appellant Mr. Veeresh Gowda  
Mr. PRV Ramanan, Special Counsel (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MR. PULLELA NAGESWARA RAO,  
MEMBER (TECHNICAL)**

**Final Order Nos. 22106 to 22110 / 2025**

DATE OF HEARING: 28.11.2025

DATE OF DECISION: 28.11.2025

**PER : D.M. MISRA**

Heard both sides.

2. These appeals are filed against Order-in-Original No. 13/2011 passed by the Commissioner of Central Excise, Bangalore – II.

3. At the outset, the learned Advocate for the appellants raised a preliminary objection submitting that the impugned order has been passed *ex parte*. He has submitted that after receiving the notice for hearing, the appellant immediately responded informing the adjudicating authority that a civil appeal has been pending before the Hon'ble Supreme Court on the similar issue is pending disposal and requested for adjournment till the disposal of the appeals. However, the learned Commissioner without appreciating the request of the appellant proceeded to decide the issue *ex parte*. He submits that even the learned Commissioner has not discussed the representation filed by the appellant seeking adjournment on the ground that pendency of the issue before the Hon'ble Supreme Court. Further he submits that a fair opportunity may be allowed to the appellant to present their case before the adjudicating authority. He has also

submitted that the Hon'ble Supreme Court disposed all the issues by discussing the SLP filed by them.

4. Learned AR for the Revenue submits that three opportunities were allowed by the learned Commissioner as recorded in the order. However, the appellant had not availed the opportunity of hearing. Hence, the learned Commissioner having no option, proceeded to decide the matter on the basis of the records available before him. Therefore, there is no violation of principles of natural justice.

5. We find that the learned Commissioner while passing the impugned order *ex parte* recorded the reasons for the same @ para 27 of the said order. Three opportunities were allowed to the appellant on 06.07.2010, 20.07.2010 and 31.08.2010 by the learned Commissioner to present their case. However, the learned Commissioner has not recorded the request for adjournment advanced by the appellant on the ground of the pendency of the issue before the Hon'ble Supreme Court. Nevertheless, the order has been passed *ex parte* hence, in the interest of justice, we are of the view that the appellant be allowed a fair opportunity of hearing to present their case before the learned Commissioner. The learned Advocate for the appellant has informed that the issue pending before the Hon'ble Supreme Court has been decided against them now and they are ready to present their case with necessary evidence before the adjudicating authority in support of their defence. Under these circumstances, in the interest of justice, we are of the view that the matter be remanded to the adjudicating authority to decide the issue afresh after affording an opportunity of hearing to the appellant. The learned Advocate for the appellant submits that they would not seek unnecessary adjournment and would be ready to attend the hearing at the earliest opportunity allowed to them. Thus, taking note of the objection of the learned Special Counsel for the Revenue that the matter is pending for a long time, it is directed that the learned Commissioner should complete the process of *de novo* adjudication as

early as possible. All issues are kept open. Appeals are allowed by way of remand.

(Operative portion of the order was pronounced in open court on conclusion of hearing)

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

Iss...