

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 42002 of 2014

(Arising out of Order-in-Appeal C.Cus. No. 1134/2014 dated 30.06.2014 passed by the Commissioner of Customs (Appeals), No. 60, Rajaji Salai, Custom House, Chennai – 600 001)

M/s. Wipro Limited

: Appellant

R.S. No. 49/5, 56/1, Thiruvandar Koil,
Thirubhuvanai, Villanur Taluk,
Puducherry – 605 102

VERSUS

Commissioner of Customs

: Respondent

No. 60, Rajaji Salai, Custom House
Chennai – 600 001

APPEARANCE:

Shri M.N. Bharathi, Advocate for the Appellant

Shri Anoop Singh, Deputy Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 41125 / 2023

DATE OF HEARING/DECISION : 14.12.2023

Order : [Per Bench]

Heard both sides.

2. It is the case of the appellant that the Commissioner (Appeals) has passed the impugned order by not adhering to the principles of natural justice inasmuch as the case was heard by the predecessor whereas the order has been passed by the subsequent Commissioner (Appeals) whereby he has only gone by the records available with him.

3. After going through the impugned order, it is an undisputed fact that the Id. first appellate authority having recorded that the personal hearing was granted on 06.12.2012 by his predecessor, has passed the impugned order on 30.06.2014. It is also clear that no opportunity of being heard was granted to the appellant.

4. Hence, we are of the view that the ends of justice would be met if the matter is remanded to the file of the first appellate authority to pass a fresh appellate order after granting reasonable opportunities to the appellant of being heard and also adhering to the principles of natural justice. Considering the fact that the matter pertains to the year 2014, the Id. first appellate authority shall pass the appellate order within a period of sixty days from the date of receipt of this order by the jurisdictional Commissionerate.

5. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

Sd/-
(M. AJIT KUMAR)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd