

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH - COURT NO. II

Customs Appeal No. 52484 of 2019

(Arising out of order-in-appeal No.CC(A)CUS/D-II/ICD-TKD-Exp/156/2019-20 dated 24.05.2019 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi).

Praveen Vasudeo Dhole

A. S. 12, SayaliShelters, S. No. 50/2
Near Vrudhashram, Karvenagar
Pune-411052.

Appellant

VERSUS

Commissioner of Customs (General)

Air Cargo New Customs House
Near IGI airport, New Delhi-110037.

Respondent

APPEARANCE:

Shri Tarun Chawla, Advocate for the appellant

Shri Rakesh Kumar, Authorised Representative for the respondent

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

HON'BLE MR. C. J. MATHEW, MEMBER (TECHNICAL)

FINAL ORDER NO. 50294/2020

DATE OF HEARING/DECISION: 12.02.2020

ANIL CHOUDHARY:

This appeal is filed by the appellant against the order of the Commissioner (Appeals) confirming the order-in-original. On perusal of the impugned order, we find that the order-in-original is also ex-parte as no reply was filed in respect to the show cause notice. Further, penalty was imposed under two sections 112(a) and 114AA of the Customs Act, 1962. We find that the Commissioner (Appeals) has only discussed about the penalty under Section 112(a) and there is no discussion about the grounds in respect of penalty under Section

114AA of the Act. Learned Counsel urges that as the appellant is based in Pune and due to communication gap he could not take steps before the adjudicating authority at Delhi, resulting in passing of the ex-parte order-in-original.

2. Accordingly, in the interest of justice, we allow this appeal and remand the matter to the adjudicating authority for denovo adjudication. The learned Counsel for the appellant undertakes to appear before the Adjudicating authority with the copy of the reply to show cause notice and seek opportunity of hearing, within a period of sixty days from the date of receipt of the copy of this order.

3. The appeal is allowed by way of remand.

(Dictated and pronounced in open Court)

(Anil Choudhary)
Member (Judicial)

(C. J. Mathew)
Member (Technical)

Pant