CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing: 03.05.2017
Date of decision: 12.05.2017

Appeal No. C/50189/2016-[DB]

[Arising out of the Order-in-Appeal NoCC(A) CUS/1337/2015dated 31.12.2015, passed by the Commissioner of Customs (New Delhi)

M/s. Sachar International … Appellant

Vs.

C.C. New Delhi ... Respondent

Appearance:

None appeared for the appellant
Present Shri Govind Dixit, DR for the respondent

Coram: **Hon'ble Mr. S.K. Mohanty, Judicial Member**
Hon'ble Mr.B. Ravichandran, Technical Member

FINAL ORDER No. 53279/2017

Per B. Ravichandran :

The appeal is against order dated 31/12/2015 of Commissioner (Appeals), Customs, New Delhi. The appellants imported auto parts and filed bill of entry for clearance on 09/02/2015. The goods were examined by the officers; the consignment contained various branded components for high end motor cars. The officers initiated detailed investigation and seized the goods. On 3/3/2015, the appellants requested for release of the goods. On 06/04/2015 permission was given to release the goods on execution of bond for Rs. 54,48,608/- (value of imported goods), supported by cash deposit of Rs. 10

lakhs (differential duty) and bank guarantee for Rs. 8 lakhs. The appellants contested the order before the Commissioner (Appeals). The Commissioner (Appeals) vide the impugned order held that the regular show cause notice to adjudicate the case with reference to miss-declaration/ valuation by the proper officer has been issued on 29/07/2015. As such he held that, the case can be finally adjudicated with reference to show cause notice and it was premature to interfere with the provisional release order at this stage.

2. When the case was called, none appeared for the appellant in spite of notice. We note that, on many earlier occasions also the appellants did not appear, in spite of notices. The appeal was posted for hearing on 14/02/2016, 16/01/2017, 27/05/2017, 29/03/2017 and 03/05/2017. Accordingly, we have taken up the appeal for disposal with the assistance of the Ld. AR and the appeal papers.

3. We have noted that in the appeal, the appellants mainly contested the provisional release order on the ground that the same is arbitrary and melafide. We note that the impugned order did not give any finding on merit regarding the correctness of the provisional release order by the Original Authority. However, we are in agreement with the observation of the Commissioner (Appeals) to the effect that the case itself is for final adjudication before the Original Authority as show cause notice under

Customs Act, 1962 has been issued to the appellant. In such situation, we note that the Original Authority has to decide on all issues connected to the import of the consignment, now in question. This will be the final outcome on all issues relating to impugned goods. As such, we direct the original authority to decide the final show cause notice, if not disposed of already, at the earliest, preferably, within one month of this order. The appellant shall be heard before a decision is taken. The appeal is disposed of in the above terms.

[Pronounced in the open court on___12/05/2017_]

(B.Ravichandran)
Member(Technical)

(S.K.Mohanty)
Member(judicial)

Rekha