

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench - Court No. – I

**Misc. Application No. C/Cross/30189/2020
in**

Customs Appeal No. 30189 of 2020

(Arising out of Order-in-Original No. C.No.S/02/Misc/120/2019-Cus Tech/1693/2019 dated 27.09.2019 passed by Office of the Principal Commissioner of Customs, Hyderabad)

Rani International Exporters & Importers

101, Sneha Sadan,
35 D Main Avenue Road,
Santacruz(W), Mumbai,
Maharashtra - 400 054.

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APPELLANT

VERSUS

The Principal Commissioner of Customs

Hyderabad-Customs

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

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RESPONDENT

**Misc. Application No. C/Cross/30190/2020
in**

Customs Appeal No. 30190 of 2020

(Arising out of Order-in-Original No. C.No.S/02/Misc/112/2019-Cus Tech/1540/2019 dated .09.2019 passed by Office of the Principal Commissioner of Customs, Hyderabad)

Rama Exporters

102, Sneha Sadan,
35 D Main Avenue Road,
Santacruz(W), Mumbai,
Maharashtra - 400 053.

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APPELLANT

VERSUS

The Principal Commissioner of Customs

Hyderabad-Customs

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

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RESPONDENT

**Misc. Application No. C/Cross/30191/2020
in**

Customs Appeal No. 30191 of 2020

(Arising out of Order-in-Original No. C.No.S/02/Misc/528/2019-Cus Tech/1477/2019 dated .09.2019 passed by Office of the Principal Commissioner of Customs, Hyderabad)

V A Global Business

Plot No. 19/4, Vasant Nivas,
Sector-12, Vashi,
Navi Mumbai,
Maharashtra - 400 703.

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APPELLANT

VERSUS

The Principal Commissioner of Customs

Hyderabad-Customs

..

RESPONDENT

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

Misc. Application No. C/Cross/30192/2020
in

Customs Appeal No. 30192 of 2020

(Arising out of Order-in-Original No. C.No.S/02/Misc/14/2019-Cus Tech/1541/2019 dated .09.2019 passed by Office of the Principal Commissioner of Customs, Hyderabad)

Spectra International Pvt Ltd.,

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APPELLANT

4th Floor, Grandeur Building,
Veera Desai Road,
Opp: Gundecha Symphony,
Near Country Club,
Andheri-West, Mumbai,
Maharashtra - 400 053.

VERSUS

**The Principal Commissioner of
Customs**

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RESPONDENT

Hyderabad-Customs

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

Misc. Application No. C/Cross/30188/2020
in

Customs Appeal No. 30193 of 2020

(Arising out of Order-in-Original No. C.No.S/02/Misc/13/2019-Cus Tech/1475/2019 dated 09.09.2019 passed by Office of the Principal Commissioner of Customs, Hyderabad)

Lykis Ltd.,

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APPELLANT

4th Floor, Grandeur Building,
Veera Desai Road,
Opp: Gundecha Symphony,
Near Country Club,
Andheri-West, Mumbai,
Maharashtra - 400 053.

VERSUS

**The Principal Commissioner of
Customs**

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RESPONDENT

Hyderabad-Customs

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

Misc. Application No. C/Cross/30193/2020
in

Customs Appeal No. 30194 of 2020

(Arising out of Order-in-Original No. C.No.S/02/Misc/527/2019-Cus Tech/1478/2019 dated .09.2019 passed by Office of the Principal Commissioner of Customs, Hyderabad)

Vipul Kumar Trading Co.,

..

APPELLANT

Plot No. 19/4, Vasant Nivas,
Sector-12, Vashi,
Navi Mumbai,
Maharashtra - 400 703.

*VERSUS***The Principal Commissioner of
Customs**

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RESPONDENT**Hyderabad-Customs**

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

AND**Misc. Application No. C/Cross/30194/2020****in****Customs Appeal No. 30195 of 2020**

(Arising out of Order-in-Original No. C.No.S/02/Misc/14/2019-Cus Tech/1476/2019 dated
09.09.2019 passed by Office of the Principal Commissioner of Customs, Hyderabad)

Sanzi Group Imp & Exp

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APPELLANT

4th Floor, Grandeur Building,
Veera Desai Road,
Opp: Gundecha Symphony,
Near Country Club,
Andheri-West, Mumbai,
Maharashtra - 400 053.

*VERSUS***The Principal Commissioner of
Customs**

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RESPONDENT**Hyderabad-Customs**

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

Appearance

Shri Parvinder Pruthi, Consultant & Shri Keervani Advocate for the Appellant.
Shri A V L N Chary, Authorised Representative for the Respondent.

Coram: Hon'ble Mr. ANIL CHOUDHARY, MEMBER (JUDICIAL)
Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER No. A/30110-30116/2022

Date of Hearing:13.09.2022
Date of Decision:13.09.2022

[ORDER PER: BENCH]

Heard Parties.

The grievance of the appellants in these appeals is that they had applied for modification in the shipping bills as per Section 149 of the Customs Act. The grievance is that without giving them hearing, nor considering their representation, the prayer had been rejected by non speaking order.

2. We note that the impugned order reads as follows:

“Please refer to letters of M/s. Rani International Exporters & Importers dated 18.02.2019, 20.03.2019 on the above cited subject.

2. In this regard, it is to inform that the Principal Commissioner has rejected your request made for conversion of DBK Shipping Bills to DFIA Shipping Bills.”

Revenue is also in cross objection(s).

3. Having considered the rival contentions, we find that the impugned order is a non speaking order and there appears to be no reason given as to why the prayer for modification of the shipping bills is rejected. In this view of the matter, we set aside the impugned order and allow these appeals by way of remand. We further direct the Respondent commissioner to hear the appellant(s) and after hearing the appellant pass a reasoned order in accordance with law. We hope and trust, such order shall be passed within a period of 6 weeks, from the date of receipt or service of this order.

Cross objections also disposed.

(Order dictated and pronounced in open court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)