

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
KOLKATA**

REGIONAL BENCH – COURT NO.2

**Customs Appeal Nos.319 to 333 of 2008**

(Arising out of Order-in-Appeal Nos.Kol/Cus/CKP/168 to 182/2008 dated 09.06.2008 passed by Commissioner (Appeals) of Customs, Kolkata)

**M/s Dinesh Oil Limited**

D-12,13-14,Panki Industrial Area, Site III, Kanpur-22, U.P.

**Appellant**

*VERSUS*

**Commissioner of Customs, Kolkata**

15/1,Strand Road, Kolkata-700001

**Respondent**

**APPEARANCE :**

None for the Appellant

Shri M.P.Toppo, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)**

**HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO.....75653-75654/2023**

DATE OF HEARING : 12 .06.2023

DATE OF DECISION : 12 .06.2023

**Per Ashok Jindal :**

Today, matters were called for hearing.

2. None appeared on behalf of the appellants. No request for adjournment has been received.

3. On perusal of the records, we find that the notice has also returned as "unserved". Appeals itself can be disposed off as the appeal pertains to the year 2008. Accordingly, we take up the appeals for final disposal.

4. We have gone through the impugned order wherein during the course of hearing, the Id.Advocate for the appellants, sought time to file

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the written submission, but the time could not be granted. Accordingly ex parte order was passed against the appellants.

5. The appellants are in appeal against the impugned order seeking remand as ample opportunity of hearing was not granted to them.

6. We have also gone through the grounds of appeal raised by the appellants before us. We are of the opinion that one more opportunity of hearing be granted to plead the cases before the Id.Commissioner (Appeals). Therefore, we set aside the impugned order and remand the matter to the Id.Commissioner (Appeals) to decide the issue on merits after giving an opportunity of bearing heard to the appellants.

7. Appeals are disposed off by way of remand.

(Dictated and pronounced in the open court)

Sd/-  
**(Ashok Jindal)**  
**Member (Judicial)**

Sd/-  
**(K.Anpazhakan)**  
**Member (Technical)**

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