

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86565 of 2023

(Arising out of Order-in-Original No. 05/SA (05) ADG (ADJ.)/DRI, MUMBAI/2019-20 dated 14.05.2019 passed by the Additional Director General)

M/s Vikas Jallan

16/1A, British Indian Street,
4th Floor, Kolkata,
West Bengal - 700069

.... Appellant

Versus

Commissioner of Customs – Mumbai ADJ

New Custom House, Ballard Estate,
Mumbai - 400001

.... Respondent

Appearance:

Shri Ashwini Kr Prabhakar, Advocate for the Appellant

Shri D. S. Maan, Authorized. Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86190/2023

Date of Hearing: 04.08.2023

Date of Decision: 04.08.2023

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. The appellant has assailed the impugned order dated 15.05.2019 passed by the learned Additional Director (General) Adjudication, DRI, Mumbai, on the ground that the said order was passed in gross violation of principles of natural justice. Appellant has stated that the notice fixing the date of personal hearing by the Adjudicating Authority was not communicated to the appellant-importer and behind the back of the appellant, the matter was adjudicated, in confirming the adjudged demands. Thus, the appellant has prayed for remanding the matter to the

original authority for deciding the issues afresh upon providing adequate opportunity of personal hearing to the appellant. On perusal of the case records, more particularly paragraph 11 in the impugned order dated 15.05.2019, we find that the said order was passed ex-parte and since the appellant was prevented in presenting their case for proper and effective adjudication, we are of the view that ends of justice would be met, if the matter is remanded to original authority for passing of fresh adjudication order, considering the view points canvassed by the appellant.

3. Therefore, by setting aside the impugned order, the matter is remanded to the learned adjudicating authority for passing of fresh adjudication order and for that purpose, should grant opportunity of personal hearing to the appellant to present their case. The appellant is also directed to co-operate in the adjudication proceedings, in view of the fact that it has not effectively participated in the investigations as well as in the adjudication proceedings.

4. In the result, the appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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