

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 638 of 2011

(Arising out of Order-in-Original No. 31/2010-11/CC(I), JNCH dated 31.03.2011 passed by the Commissioner of Customs (Import), JNCH, Nhava Sheva)

Shri Ravi Goyal,

.... Appellant

Managing Director of M/s AGS Transact Technologies Ltd.,
601/602, Trade World, B-Wing,
Kamala Mills Compound, S.B. Marg,
Lower Parel, Mumbai – 400 013.

Versus

Commissioner of Customs (Imp.), Nhava Sheva Respondent

JNCH, Nhava Sheva, Uran, Raigad,
Maharashtra – 400 707

Appearance:

Shri Prakash Shah, Advocate for the Appellant

Shri Ashwini Kumar, 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/86242/2023

Date of Hearing: 24.08.2023

Date of Decision: 24.08.2023

Per: S.K. Mohanty

Heard both sides and perused the case records.

2. Imposition of penalty under Section 112(a) of the Customs Act, 1962 on the appellant is the subject matter of present dispute.

3. We find that against the impugned order, both M/s AGS Transact Technologies Ltd. (earlier known as M/s AGS Infotech India Pvt. Ltd.) as well as the present appellant Shri Ravi Goyal have filed appeal before

the Tribunal. The Tribunal vide Final Order No. A/668/13/CSTB/C-I dated 01.05.2013 has set aside the impugned order and remanded the matter back to the original authority for *de novo* adjudication. Since the importer's case has already been remanded, we are of the view that the present appeal filed by the appellant, who is a co-noticee in the proceedings against the importer, should also be remanded for a fresh decision on merit. Therefore, by setting aside the impugned order, we remand the matter back to the original authority for passing of *de novo* adjudication order in respect of the present appellant Shri Ravi Goyal.

4. Further, we are also informed by learned Advocate and learned AR that though the order dated 01.05.2013 was passed by the Tribunal in remanding the matter back for *de novo* adjudication, but so far no fresh adjudication order has been passed by the original authority. Since 10 years have already been passed in issuance of the order by the Tribunal, we direct the original authority to complete the *de novo* adjudication proceedings in respect of M/s AGS Transact Technologies Ltd. and present appellant Shri Ravi Goyal expeditiously and dispose of the matter, preferably within a period of three months from the date of receipt of this order.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)