CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86836 of 2022

(Arising out of Order-in-Appeal No. 458 (CRC-I)/2022(JNCH)/Appeals dated 20.05.2022 passed by the Commissioner of Customs (Appeals), Mumbai-II)

M/s Hindalco Industries Ltd. **.... Appellant**
(Unit: Birla Copper)
Aditya Brla Centre, 3rd Floor,
'A' Wing, S.K. Ahire Marg,
Worli, Mumbai – 400 030.

Versus

Commissioner of Customs, Nhava Sheva-III **.... Respondent**
JNPT, Customs House, Nhava Sheva,
Raigad, Maharashtra – 400 707.

APPEARANCE:

Shri Vinay Kansara, Advocate for the Appellant

Shri Dinesh Nanal, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/87029/2025

Date of Hearing: 26.09.2025
Date of Decision: 26.09.2025

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. Learned Commissioner (Appeals) vide the impugned order dated 20.05.2022 has upheld rejection of the refund application filed by the appellant before the original authority. When the matter was called out for hearing, learned Advocate appearing for the appellant submitted that the notice of personal hearing issued by the original authority was not received by them and as a result, they could not appear before the original authority for presenting their case in support of grant of the refund benefit. Further, we find that the learned Commissioner (Appeals) in the impugned order dated 20.05.2022 has also rejected the appeal solely on the ground that

neither did the appellant avail any opportunity of personal hearing granted by the original authority nor submitted any documentary evidence in support of their claim that the refund benefit should be available.

3. Since both the lower authorities had not discussed the merits of the case and rejected the refund application solely on the ground of non-appearance by the appellant, I am of the view that the matter should be remanded back to the original authority for passing of a speaking order on the issue of refund claim made by the appellant. Therefore, the impugned order is set aside and the appeal is allowed by way of remand to the original authority, who should complete the *de novo* adjudication proceedings based on the available records and those to the submitted by the appellant, during the course of *de novo* proceedings. It is made clear that the appellant should not make any undue request for adjournments before the original authority, during the course of such proceedings. Since, this is the second round of litigation, it is expected that the adjudicating authority should complete the *de novo* adjudication proceedings, preferably within a period of three months from the date of receipt of this order.

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

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

Sinha/Sj