Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 11532 of 2019 - DB

(Arising out of OIA-AHD-CUSTM-000-APP-169-1718 dated 05/03/2018 passed by Commissioner of CUSTOMS-AHMEDABAD)

Rushil Decor Limited ....**Appellant**
Corporate House,
Thaltej-shilaj Rd, Thaltej,
Ahmedabd, Gujarat

VERSUS

C.C.-Ahmedabad ......**Respondent**
Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

APPEARANCE:
Ms. Khushboo Kundalia Chartered Accountant & Mr Gaurav Kodrani, Advocate for the Appellant
Shri Himanshu P Shrimali, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. 12367/2023

DATE OF HEARING: 13.10.2023
DATE OF DECISION: 13.10.2023

RAMESH NAIR

Ms. Khushboo Kundalia, Learned Chartered Accountant along with Mr. Gaurav Kodrani, Learned Chartered Accountant appearing on behalf of the appellant at the outset submits that before the Commissioner (Appeal) no hearing could be attended for the reason that none of the hearing notice was received by the appellant as all the hearing notices were returned back to the department. In this regard she placed the letter issued by the Commissioner (Appeals) office letter dated 07.06.2018, wherein it was confirmed that all the hearing notices were returned back, even the Order-In-Appeal was also not delivered and the same was obtained physically by the appellant. Therefore, she request that the matter may be remanded to Commissioner (Appeals).

2. Shri H P Shrimali, Learned Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

3. On careful consideration of the submission made by both the sides and perusal of record, we find that as per the report obtained by the learned AR from the Commissioner (Appeals) office, it was established that the appellant could not receive the hearing notices. Accordingly, the hearing could not be conducted. In these circumstances we are of the view that an opportunity can be given to the appellant for pursuing their appeal before the Commissioner (Appeals).

4. Accordingly, we set aside the impugned order and remand the matter to the Commissioner (Appeals) for passing a fresh order by following the principle of natural justice. Appeal is allowed by way of remand to the Commissioner (Appeal).

(Operative portion dictated in open court)

RAMESH NAIR
MEMBER (JUDICIAL)

RAJU
MEMBER (TECHNICAL)

Raksha