

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH,
COURT NO. IV

CUSTOMS EARLY HEARING APPLICATION NO. 50056 OF 2024
(ON BEHALF OF THE APPELLANT)
IN
CUSTOMS APPEAL NO. 50071 OF 2024

[Arising out of the Order-in-Original No. 05/2023/VCG/PR. COMM.R./ICD/TKD/
EXPORT dated 27/04/2023 passed by The Principal Commissioner of Customs,
ICD (Export), Tughlakabad, New Delhi – 110 020.]

Shanti Swaroop Sharma, Director, **Appellant**
M/s New Era Trading Pvt. Ltd.,
G-3A, Plot No. 5, Time House Community Centre,
Wazirpur Industrial Area,
Delhi – 110 052.

VERSUS

The Principal Commissioner of Customs, **Respondent**
ICD, Tughlakabad,
New Delhi – 110 020.

APPEARANCE

Shri Sunil Kumar, Advocate – for the appellant.
Shri Munshi Ram Dhaniala, Authorized Representative for the
Department.

CORAM:

HON'BLE DR. MS. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO. 50113/2024

DATE OF HEARING/DECISION : 02.02.2024.

RACHNA GUPTA

Arguments on miscellaneous application seeking early
hearing of the appeal heard. Learned counsel has mentioned that
huge amount of penalty has been imposed upon the appellant

along with confirmation of the impugned demand. To avoid the financial hardship, the matter is requested to be decided at the earliest.

2. Learned Departmental Representative has endorsed no objection for appeal to be heard early, however, has mentioned that appellant has not placed on record the copies of the Relied Upon Documents (RUDs). In view of the submissions above, the miscellaneous application is hereby allowed with the directions to the learned counsel of the appellant to place on record all the RUDs before the next date of hearing with the copy thereof to the department at least one week prior to the next date of hearing. Appeal be heard on **April 16, 2024**.

(Order dictated and pronounced in open court.)

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)