

**IN THE SUPREME COURT OF INDIA**

**CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO OF 2020  
(@ Civil Appeal D No 41642 of 2019)**

**Commissioner of Customs, Mundra**

**Appellant(s)**

**Versus**

**M/s Mittal Pigments Pvt. Ltd.**

**Respondent(s)**

**ORDER**

Delay condoned.

During the course of the hearing of the civil appeal it has emerged before this Court that the order of the Tribunal dated 25 April 2018 does not consider the rival submissions and the entire reasoning is contained in the last paragraph of the order which virtually contains no reasons at all.

The appellant has a serious grievance of fact that their submissions have not been dealt with and that the appeal was disposed of by the Tribunal before the stipulated period for filing cross objections had come to an end.

In this view of the matter, we allow the appeal and set aside the impugned judgment and order of the Tribunal dated 25 April 2018. We restore appeal No.C/10666/2018-DB to the file of the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad for disposal afresh. All the rights and contentions of the parties on merit are kept open.

The appeal is accordingly disposed of.

.....J.  
[Dr Dhananjaya Y Chandrachud]

.....J.  
[Hrishikesh Roy]

**New Delhi;  
January 6, 2020**

ITEM NO.14

COURT NO.8

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL Diary No(s).41642/2019

(Arising out of impugned final judgment and order dated 25-04-2018 in AN No. 10666/2018 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench At Ahmedabad)

COMMISSIONER OF CUSTOMS MUNDRA

Petitioner(s)

VERSUS

M/S MITTAL PIGMENTS PVT. LTD.

Respondent(s)

( IA No.186585/2019-CONDONATION OF DELAY IN FILING and IA No.186588/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.186586/2019-STAY APPLICATION )

Date : 06-01-2020 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD  
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s) Mr. Vikramjit Banerjee, ASG  
Mr. Nachiketa Joshi, Adv.  
Ms. Sunita Rao, Adv.  
Ms. Neelam Chand, Adv.  
Mr. B. Krishna Prasad, AOR

For Respondent(s) Mr. Mdhav Rao, Adv.  
Mr. Rajat Mittal, AOR  
Mr. Aman Bansal, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Delay condoned.

The appeal is disposed of in terms of the signed order.

Pending application, if any, stands disposed of.

(ASHOK RAJ SINGH)  
COURT MASTER (SH)

(SAROJ KUMARI GAUR)  
BRANCH OFFICER

(Signed order is placed on the file)

