(2016) 04 MAD CK 0152

In the Madras High Court

Case No : Civil Misc. Appeal No. 585 of 2016

Amoog Chemicals APPELLANT

Vs

Commissioner of Customs, Chennai-II RESPONDENT

Date of Decision : 20-04-2016

Acts Referred:

Citation : (2016) 336 ELT 197

Hon'ble Judges : V. Ramasubramanian and M.V. Muralidaran, JJ.

Bench : Division Bench

Advocate : Hari Radhakrishnan, Advocate, for the Appellant; A.P. Srinivas, Advocate, for the Respondent

Final Decision : Disposed Off

Judgement

V. Ramasubramanian, J.—The short grievance, with which, the assessee has come up with the above appeal under Section 130 of the Customs Act, 1962, is that their application for fixing an early date for the hearing of the appeal was rejected by the Tribunal.

2. Heard Mr. Hari Radhakrishnan, learned counsel for the appellant and Mr. A.P. Srinivas, learned standing counsel for the first respondent.

3. The main grievance of the appellant is that the issue pending before the Tribunal in the appeal is of a recurring nature. The Tribunal itself has taken a stand that if issues pending in the appeals are of recurring nature, they can be taken out of turn.

4. While the Tribunal is right and justified in holding that all appeals should actually come in queue, it is not easy to reject the contention that there must be an emergency ward also. Some cases, which require urgent attention, not merely due to any reason attributable to the assessee, but also for the reason that the issue raised therein may cover the issues raised in several appeals, may have to be taken up out of turn.

5. Therefore, the appeal is allowed, the order of the Tribunal is set aside and the matter remitted back to the Tribunal to fix a date for early hearing depending upon the convenience of the Tribunal, taking note of the fact that the issue is of recurring nature and that one disposal may enure to the benefit of several appeals. The Tribunal shall pass orders within a period of four weeks fixing the date for the hearing of the appeal. No costs.

