
(2023) 05 CESTAT CK 0019

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Appeal No. 75449 Of 2019

M/S. Jitendra Kumar

APPELLANT

Vs

Commr. Of Customs (Preventive), Patna

RESPONDENT

Date of Decision : 10-05-2023

Acts Referred:

Citation : (2023) 05 CESTAT CK 0019

Hon'ble Judges : R. Muralidhar, Member (J)

Bench : Single Bench

Advocate : N. K. Chowdhury, Sourav Chakraborty

Final Decision : Allowed

Judgement

R. Muralidhar, Member (J)

1. The Appellant is before us being agitated by the confiscation of their goods, Redemption Fine imposed and penalty imposed on them. The Appellant submits that the goods in question were of Indian origin and were being cleared under proper Invoice to the purchasers of the goods. However, it is seen that no copy of the Invoice for such transactions have been enclosed by the Appellant in the Appeal Book. While going through the Show Cause Notice and Orders passed by the lower authorities, it is seen that they have relied upon several Recorded Statements of various persons. No copies of such Recorded Statements are available on record.

2. On a query, the Learned Advocate submits that these documents were not provided to them by the Department. It is also found that no copy of Panchnama and seizure report is available in the Appeal papers.

3. All these documents are important and are required to be verified to come to a proper conclusion. Lack of these documents in the Appeal Papers will make it impossible for the Tribunal to come to any conclusion.

4. Therefore, I remand the matter to the Adjudicating Authority.

5. The Adjudicating Authority is directed to provide copies of all the Recorded statement, panchnama, seizure report in respect of the goods in question to the Appellant.

6. The Appellant is also directed to file copies of their Invoices and other documentary evidence before the Adjudicating Authority. He will follow the Principles of natural justice and pass a considered order within 4 months from the date of receipt of communication of this order.