(2023) 12 CESTAT CK 0035

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Appeal No. 42002 Of 2014

M/s. Wipro Limited APPELLANT

Vs

Commissioner Of Customs RESPONDENT

Date of Decision : 14-12-2023

Acts Referred:

Citation : (2023) 12 CESTAT CK 0035

Hon'ble Judges : P. Dinesha, Member (J);M. Ajit Kumar, Member (T)

Bench : Division Bench

Advocate : M.N. Bharathi, Anoop Singh

Final Decision : Allowed

Judgement

1. Heard both sides.

2. It is the case of the appellant that the Commissioner (Appeals) has passed the impugned order by not adhering to the principles of natural justice inasmuch as the case was heard by the predecessor whereas the order has been passed by the subsequent Commissioner (Appeals) whereby he has only gone by the records available with him.

3. After going through the impugned order, it is an undisputed fact that the ld. first appellate authority having recorded that the personal hearing was granted on 06.12.2012 by his predecessor, has passed the impugned order on 30.06.2014. It is also clear that no opportunity of being heard was granted to the appellant.

4. Hence, we are of the view that the ends of justice would be met if the matter is remanded to the file of the first appellate authority to pass a fresh appellate order after granting reasonable opportunities to the appellant of being heard and also adhering to the principles of natural justice. Considering the fact that the matter pertains to the year 2014, the ld. first appellate authority shall pass the appellate order within a period of sixty days from the date of receipt of this order

by the jurisdictional Commissionerate.

5. The appeal is allowed by way of remand.

