

**\Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

**CUSTOMS Appeal No. 12474 of 2014**

(Arising out of OIO-02/COMMR/DRI/2014 Dated-28/02/2014 passed by Commissioner of CUSTOMS-AHMEDABAD)

**Piyush S Viramgama**

**.....Appellant**

Ashiyana Fulwadi Park,  
Nana Mava Road, Near 150 Ring Road,  
Rajkot, Gujarat

*VERSUS*

**C.C.-Ahmedabad**

**.....Respondent**

Custom House,  
Near All India Radio Navrangpura,  
Ahmedabad, Gujarat

**APPEARANCE:**

Shri. Hardik Modh and Shri. Amit Laddha, Advocates for the Appellant  
Shri. Dharmendra Kanjani, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)  
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

**Final Order No. A/ 10956 /2022**

DATE OF HEARING:28.06.2022  
DATE OF DECISION:10.08.2022

**RAMESH NAIR**

These appeal is directed against the Order-In-Original No. 02/Commr/DRI/2014 dated 28.02.2014 whereby Commissioner of Customs, Ahmedabad imposed penalties upon the Appellants under Section 112(a) of the Customs Act, 1962 and under Section 114AA of the Customs Act, 1962 for the appellant's alleged involvement of forged /fake VKGUY /DEPPB license and imports there under.

2. Shri. Hardik Modh, Learned Counsel appearing on behalf of Appellant submits that the principles of natural justice were not followed in this case. The department was having the residential address of the Appellant and some correspondence took place between the department and the Appellant,

wherein letters were received and sent from the residential address of the Appellant. Despite this, the department chose to send the personal hearing memos to the jail, and without waiting for confirmation as to whether the Appellant was still in custody, proceeded to adjudicate the matter. Strangely, the Order-In-Original was forwarded to the residential address of the Appellant. Thus the Adjudicating authority acted in haste and deliberately denied the Appellant the chance to defend himself. The Appellant also requested for the adjournment of personal hearings.

2.1 He also submits that request for cross-examination was also not considered by the Ld. Commissioner.

3. Shri. Dharmendra Kanjani, Learned Superintendent (Authorized Representative) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. We have heard both the sides and perused the records.

4.1 Without expressing any opinion on the merits and other aspects, we find that as per the facts narrated by the Ld. Counsel, these appeals may be disposed of only on the ground of natural justice. Therefore, we are not going into the merit of the case. We noticed that in Appellant's matter Ld. Commissioner has decided the matter ex-parte. It is also observed that the Appellant has sought for cross-examination but the same was also not considered by Ld. Commissioner.

4.2 It is the basic principle of the Natural justice that no one can be condemned unheard. Natural Justice is an un codified law purely based on principle of substantial justice and judicial spirit. Principles of Natural Justice are the cardinal principles, which must be followed in every judicial and quasi judicial proceeding. Authorities should exercise their powers fairly reasonably & impartially in a just manner. They should not decide a matter on the back of the party.

5. In this position, we find that there is clear violation of natural justice. Therefore, ex-parte order passed by the Adjudicating Authority will not sustain. Accordingly, we set aside the impugned order in respect of the Appellant and remand the matter to the Adjudicating Authority for passing a

fresh order after granting sufficient personal hearing. The Appeal are allowed by way of remand to the Adjudicating Authority.

(Pronounced in the open court 10.08.2022)

**(RAMESH NAIR)**  
**MEMBER (JUDICIAL)**

**(RAJU)**  
**MEMBER (TECHNICAL)**

PRACHI