

**Modi Xerox Ltd. Vs. Cc**

**Modi Xerox Ltd. Vs. Cc**

**SooperKanoon Citation :** [sooperkanoon.com/13951](http://sooperkanoon.com/13951)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Jul-24-1998

**Reported in :** (1999)(80)LC397Tri(Mum.)bai

**Judge :** J T P.C., S Kang

**Appellant :** Modi Xerox Ltd.

**Respondent :** Cc

**Judgement :**

1. We observe from the impugned order that it has been passed by the lower Appellate Authority without giving any opportunity of personal hearing to the appellants. The impugned order dismissed the appeal of the appellants herein before the said authority as barred by time by 21 days without any plausible explanation from the appellants 2. We have considered the pleas advanced from both sides. We are of the view that the impugned order has been passed in violation of the principles of the natural justice. Accordingly we set aside the impugned order and direct the Commissioner of Customs (Appeals), Bombay to pass a de novo order after giving an opportunity of hearing to the appellants to explain as to why the appeal was filed late if any.

Appeal is thus allowed by remand.