

Sheth Developers Pvt. Ltd. Vs. Cc (imp)

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SooperKanoon Citation : sooperkanoon.com/39056

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-12-2005

Judge : S T S.S., T Anjaneyulu

Appellant : Sheth Developers Pvt. Ltd.

Respondent : Cc (imp)

Judgement :

1. After hearing for some time it transpires that the appeal itself could be disposed after waiver of pre-deposit, the appeal is taken up for disposal.

2. Appellants complain they were not given a hearing. The Ld. DR reads para 6 of the impugned order of the original authority which indicates that a hearing was granted but the appellants never came for the hearing nor sent any reply to the notice. The Learned Counsel reads para 7 of that very order which records - "7. I have gone through the facts and records of the case and the submissions made by the Importer ..." Which indicates, either non application of mind, or hearing to the phantom importer, since it is recorded in that very order that no reply was made nor the importers appeared. How they made submissions then? 3. The orders, therefore, are set aside and matter remanded to original authority with direction to rehear the appellant after he serves them another copy of the notice and thereafter determine all issues afresh.

Appeal allowed as Remand in above terms. Applications stands disposed.