$~6 to 12

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CUSAA 29/2018

ROHIT SAKHUJA ..... Appellant

versus

COMMISSIONER OF CUSTOMS (PREV) ..... Respondent

\+ CUSAA 142/2018

DILIP SINGH JAIN ..... Appellant

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE) ..... Respondent

\+ CUSAA 125/2018, CM APPL. 18959/2018

SANDEEP KUMAR ..... Appellant

versus

COMMISSIONER OF CUSTOMS ..... Respondent

\+ CUSAA 137/2018, CM APPL. 20028/2018

PRADEEP KUMAR ..... Appellant

versus

COMMISSIONER OF CUSTOMS ..... Respondent

\+ CUSAA 138/2018, CM APPL. 20060/2018

BHARAT VIDHURI ..... Appellant

versus

COMMISSIONER OF CUSTOMS ..... Respondent

\+ CUSAA 143/2018, CM APPL. 21724/2018

VIJAY KUMAR SHARMA ..... Appellant

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE) ..... Respondent

\+ CUSAA 148/2018

SATISH KUMAR CHADDA ..... Appellant

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE) ..... Respondent

Present: Mr. Ehraz Zafar, Adv. with Mr. Sushant Chuturvedi and Mr. Poonam, Advs., Ms. Vidhushi Shubham, Adv., Mr. Ashish Batra, Adv. for appellants.
Mr. Sanjeev Narula, Sr. Standing Counsels for Customs, Mr. Amit Bansal, Mr. Akhil Kulshrestha, Advs. for respondents.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **23.07.2018**

Issue notice.

Mr. Sanjeev Narula, Sr. Standing Counsel accepts notice for the respondent.

With the consent of parties, the appeals are heard.

The common question involved in these appeals filed against common order in Original No.09/KAM/COMMR/2015 dated 16.01.2015 under Section 130 of the Customs Act, 1962 is that the

Customs, Excise and Service Tax Appellate Tribunal (CESTAT) vide common impugned order dismissed all the appeals. The appellant's grievance is that the appeals were filed by way of First Appeals, directed against the order of the Commissioner which had imposed substantial liabilities in the form of huge penalties. Given these facts, the CESTAT did not even consider or deal with their arguments on the merits.

We have heard counsel for the parties. There is no merit in the appellant's grievance; the order in original – the common one against several assessees, was appealed through separate proceedings. The CESTAT noticed the arguments addressed in each of those appeals, however, it summarily disposed of all the appeals in merely two paragraphs, on an assumption of culpability and consequential reliability of the assessees.

There is no gainsaying that in an appeal the person aggrieved has a right to address the facts in law. That the CESTAT was presented with the arguments on merits undisputed given the tenor of its order, yet it is an unreasoned order as regards the conclusions and why it chose to dismiss the appeals. The impugned orders are accordingly set aside. The matter is remitted for fresh hearing and consideration by the CESTAT which shall address the arguments of all the appellants on their merits and pass a speaking and reasoned order dealing with all contentions.

The appeals are partly allowed in the above terms.

Parties are directed to be present before the CESTAT on 23.08.2018.

The Registry is directed to transmit a copy of this order directly to the CESTAT for due compliance and notice to the concerned parties.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 23, 2018/akv