

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 12272 of 2019

EXCISE Miscellaneous Application No. 10670 of 2019

[Arising out of Order-in-Appeal/Original No OIA-CCESA-SRT-APPEAL-PS-197-2019-20 dated 28.06.2019 passed by Commissioner (Appeals) of Central Excise & ST, Surat]

L & T Hydrocarbon Engineering Limited

.... Appellant

Hazira Manufacturing Complex, Surat Hazira Road,
P.O. Bhatha, Surat, Gujarat-395410.

VERSUS

Commissioner of Central Excise & ST, Surat

.... Respondent

New Building...Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

APPEARANCE :

Shri Anand Nainawati, Advocate for the Applicant
Shri Gobind Jha, Superintendent (AR) for the Respondent

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

Final Order No. A/12169 / 2019

DATE OF HEARING/ DECISION : 05.11.2019

RAMESH NAIR:

Shri Anand Nainawati, Learned Counsel appearing on behalf of the applicant-appellant submits that ex-parte order was passed in the remand proceedings as there was communication gap. The notice of hearing received on the date of hearing itself and therefore, they requested for further date however, the Commissioner (Appeals) has passed the order without giving any next date. Therefore, he seeks early hearing. Considering the submissions, early hearing is allowed.

2. With the consent of both sides, the appeal itself is taken up for disposal.

3. Since the ex-parte order was passed as the communication of hearing was received by the appellant on the date of hearing itself, therefore it was not possible for the appellant to appear. However, the appellant also requested for next date of hearing but the Learned Commissioner (Appeals), without giving any further date, passed the order.

4. In these circumstances, we are of the view that matter needs to be reconsidered by the Commissioner (Appeals). Hence, the impugned order is set-aside and the appeal is disposed of by way of remand to the Commissioner (Appeals). Learned Commissioner (Appeals) is directed to dispose of the matter within three months from the date of this order.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)