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

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 12331 of 2013-SM

[Arising out of Order-in-Original/Appeal No 26-DEM-2012 dated 24.01.2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

Puneet Kumar Rungta **.... Appellant**
518/519, 5th Floor, Jeevan Deep Building
Opp- J K Towers, Ring Road, SURAT, GUJARAT

VERSUS

Commissioner of Central Excise & ST, Surat-I **.... Respondent**
New Building...Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

WITH

(i) EXCISE Appeal No. 12332 of 2013-SM (Puneet Kumar Rungta)

(iI) EXCISE Appeal No. 12491 of 2013-SM (P K Biswal)

(i) EXCISE Appeal No. 13068 of 2013-SM (P K Biswal)

[Arising out of Order-in-Original/Appeal No 10-DEM-2012 dated 28.12.2012 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I, Arising out of Order-in-Original/Appeal No 10-DEM-2012 dated 28.12.2012 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I and Arising out of Order-in-Original/Appeal No 26-DEM-2012 dated 24.01.2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

APPEARANCE :

Shri S. Suryanarayanan, Advocate for the Appellant
Shri Ashok Thanvi, Superintendent (AR) for the Revenue.

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

DATE OF HEARING : 28.07.2023
DATE OF DECISION: 03.08.2023

FINAL ORDER NO. 11647-11650/2023

RAMESH NAIR :

The issue involved in the present cases is that the appellants have challenged the imposition of penalty under Rule 26 of Central Excise Rules, 2002 against a case of duty evasion by M/s. Micro Polyester Pvt. Limited. The main Company has been liquidated and their appeal has been disposed of as abated.

2. Shri S. Suryanarayanan, learned Counsel appearing on behalf of the appellants submits that appellant could not attend personal hearing and no reply was filed therefore, it is an ex-parte order.

3. Shri Ashok Thanvi, learned Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. On careful consideration of the submissions made by both the sides and perusal of record, I find that though there is carelessness on the part of the appellant as even after giving sufficient opportunity neither they appeared for hearing nor filed any reply. However, in the interest of justice one chance is given to the appellant for presenting their case effectively before the Adjudicating Authority. I, therefore set-aside the impugned orders only in respect of present appellants and remand the matter to the Adjudicating Authority to decide the matter and pass denovo order within a period of two months from the date of this order. The appellants are also directed to file their reply and attend the hearing within the aforesaid period of two months.

5. Appeals are allowed by way of remand.

(Pronounced in the open court on 03.08.2023*)*

(Ramesh Nair)
Member (Judicial)

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