

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

**Excise Appeal No. 204 of 2009**

(Arising out of OIO-28-MP-VAPI-2008 Dated-27/11/2008 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI)

**Krishna Lifestyle Technologies Ltd**

**.....Appellant**

Raghuvanshi Mills Compound, 11/12, Senapati Bapat Marg, Lower Parel,  
Mumbai, Maharashtra

*VERSUS*

**C.C.E. & S.T.-Vapi**

**.....Respondent**

4th Floor...Adharsh Dham Building,  
Opp. Town Police Station, Vapi-Daman Road, Vapi  
Vapi, Gujarat-396191

**With**

**Excise Appeal No. 206 of 2009**

(Arising out of OIO-28-MP-VAPI-2008 Dated-27/11/2008 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI)

**Krishna Knitwear Technologies Ltd**

**.....Appellant**

Raghuvanshi Mills Compound, 11/12, Senapati Bapat Marg, Lower Parel,  
Mumbai, Maharashtra

*VERSUS*

**C.C.E. & S.T.-Vapi**

**.....Respondent**

4th Floor...Adharsh Dham Building,  
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Vapi, Gujarat-396191

**And**

**Excise Appeal No. 207 of 2009**

(Arising out of OIO-28-MP-VAPI-2008 Dated-27/11/2008 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI)

**Praveen Kumar Tayal**

**.....Appellant**

C/O. Krishna Lifestyle Technologies Ltd., Raghuvanshi Mills Compound, 11/12,  
Senapati Bapat Marg, Lower Parel,  
Mumbai, Maharashtra

*VERSUS*

**C.C.E. & S.T.-Vapi**

**.....Respondent**

4th Floor...Adharsh Dham Building,  
Opp. Town Police Station, Vapi-Daman Road, Vapi  
Vapi, Gujarat-396191

**APPEARANCE:**

None appeared for the Appellant  
Shri. Dharmendra Kanjani, Superintendent (Authorised Representative)

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

**Final Order No. A/ 10043-10045 /2022**

DATE OF HEARING: 24.01.2022  
DATE OF DECISION: 24.01.2022

**RAMESH NAIR**

In these appeals the appellant has raised preliminary issue that they have not received the show cause notice signed by the Commissioner. However, the signed copy of the order is attested by the Superintendent, therefore, this is not a valid issue of show cause notice. This Tribunal vide order dated 05.07.2019 directed the respondent to submit the signed copy of show cause notice. In response the respondent has submitted letter dated 06.01.2020 issued by the Additional Commissioner informing that the records are not traceable due to re-organization of the Commissionerate.

2. Today when the matter was called out none appeared on behalf of the appellant.

3. We heard, Shri. Dharmendra Kanjani, Learned Superintendent (Authorised Representative). Since the dispute is still existence regarding proper issuance of the show cause notice. We are not going into the merit. In the interest of justice we give one opportunity to the Revenue to find out the signed copy of the show cause notice and for passing a fresh order after providing the opportunity to the appellant.

4. Accordingly, the impugned order is set side, the appeals are allowed by way of remand to the adjudicating authority.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)**  
**MEMBER (JUDICIAL)**

**(RAJU)**  
**MEMBER (TECHNICAL)**