

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

Appeal No. E/1559/2010 –DB

[Arising out of OIA-RKA/863/SRT-I/2009 Dated 29.12.2009 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

M/s Avishkar Processing Mills Pvt. Ltd. Appellant

Vs

CCE & ST, Surat-i Respondent

Represented by:

For Appellant: None

For Respondent: Shri T.K. Sikdar (A.R.)

CORAM:

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

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Date of Hearing/Decision: 26.12.2018

Final Order No. A / 12909 /2018

Per: Ramesh Nair

This appeal was filed against order in appeal passed by the Commissioner (Appeals).

2. None appeared on behalf of the appellant.

3. On perusal of original order, it is observed that relied upon document in the SCN were not provided to the appellant. As per the SCN, the relied upon document were available for inspection. In this position, when the appellant have asked for the relied upon documents department could have provided all the required relied upon documents without which the adjudication order passed by the adjudicating authority is in violation of principles of natural justice. Therefore, the order does not sustain on this ground itself. Accordingly, the impugned order is set aside, appeal is allowed by way of remand to the adjudicating authority, who shall provide the relied upon documents

thereafter sufficient opportunity of personal hearing should be given to the appeal and a reasoned order may be passed.

(Dictated and pronounced in the open court)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

Neha