

REGIONAL BENCH- COURT NO.3

VERSUS

Custom House... First Floor,
Old High Court Road, Navrangpura,
Ahmedabad, Gujarat-380009

With

Nagarpalika Shopping Centre, Keshod,
Junagadh, Gujarat

VERSUS

Custom House... First Floor,
Old High Court Road, Navrangpura,
Ahmedabad, Gujarat-380009

And

Shop No.2, Plot No.71,
Aman Society, Kalawad Road, Jamnagar, Gujarat

VERSUS

Custom House... First Floor,
Old High Court Road, Navrangpura,
Ahmedabad, Gujarat-380009

Shri Paresh Sheth, Advocate for the Appellant
Shri. R P Parekh, Superintendent (AR) for the Respondent

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

Final Order No. A/ 11143-11145 /2022DATE OF HEARING: 19.09.2022
DATE OF DECISION: 19.09.2022**RAMESH NAIR**

These appeals are arising out of Order-In-Original No. OIO-30-31-COMMR-AKG-AHD-II-2012 dated 12.11.2012 passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-II. In the said impugned order the main party was M/s. Athithi Gokul Automobile Works. The present appellants are co-appellants against the same impugned order.

02. Shri Paresh Sheth, learned counsel appearing on behalf of the appellants submits that the appeal of the main appellant M/s. Athithi Gokul Automobile Works has been disposed of by way of remand by this tribunal vide Final Order No. A/10885-10886/2014 dated 01.05.2014. He prays that these appeals may also be remanded.

03. Shri R P Parekh, learned Superintendent (AR) appearing on behalf of the revenue fairly concedes that in case of main appellant, the matter has been remanded.

04. Considering the submissions made by both the sides and perusal of the records, we find that in the present appeals, the penalty were imposed consequential to the demand against main party M/s. Athithi Gokul Automobile Works and appeal of the said main party has been remanded by this tribunal vide order dated 01.05.2014.

05. In our view, these appeals are also to be remanded to the adjudicating authority. Accordingly, we dispose of the appeals by way of remand to the adjudicating authority for deciding afresh along with the case of the main appellant M/s. Athithi Gokul Automobile Works.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)