

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL Nos.ST/70535-70541/2016-CU[DB]

(Arising out of Order-in-Appeal Nos. 20 to 26-ST/APPL-AGRA/LKO/2016 dated 14/01/2016 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Lucknow)

M/s Marble Emporium (In Appeal Nos.E/70535-70538/2016) &
Subhash Emporium (In E/70539-70541/2016), **Appellants**
Vs.
Commissioner of Central Excise, Lucknow **Respondent**

Appearance:

Shri Tanmay Sadh, Proxy Counsel, for Appellants
Shri Rajeev Ranjan, Additional Commissioner (AR), for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 18/01/2019
Date of Decision : 18/01/2019

FINAL ORDER NOs-**70166-70172 / 2019**

Per: Archana Wadhwa

Learned Advocate appearing for the appellants submits that the Commissioner (Appeals) has passed an ex-parte impugned order, though, he fairly agrees that number of dates for hearing were fixed by the Appellate Authority but the same could not be attended by the appellants on compelling reasons. As such, he prays that the impugned order be set aside and the matter be referred back to the

Commissioner (Appeals), inasmuch as, the disputed issue stands decided in their favour by the precedent decisions of the Tribunal.

2. By not appreciating the conduct of the assessee in not causing appearances before Commissioner (Appeals) on various dates, so fixed by them, we are of the view that in the interest of justice the appellant should be afforded another opportunity.

3. Accordingly, we set aside the impugned order and remand all the matters to Commissioner (Appeals) for decision on merits, after affording an effective opportunity to them. Needless to say that the appellants would cooperate with the Appellate Authority and would not seek unnecessary adjournments.

4. In above terms, all the appeals are allowed by way of remand.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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