

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

APPEAL Nos.E/50787/2015 & 70024/2018-CU[DB]

(Arising out of Order-in-Appeal No. KNP-EXCUS-000-COM-004-14-2015 dated 31/07/2014 passed by Commissioner of Central Excise & Service Tax, Kanpur)

M/s R. Chemicals &

Shri Kamal Raheja,

Appellants

Vs.

Commissioner of Central Excise & S.T., Kanpur

Respondent

Appearance:

Shri Amit Awasthi & Shri A.K. Dixit, Advocates
Shri Rajeev Ranjan, Additional Commissioner (AR)

for Appellants
for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

FINAL ORDER NO.- **70081-70082 / 2019**

Date of Hearing & Decision : 16/01/2019

Per: Anil G. Shakkarwar

After hearing both the sides duly represented by learned Counsel Shri Amit Awasthi along with Shri A.K. Dixit, Advocates appearing on behalf of appellant and learned A.R. Shri Rajeev Ranjan, Additional Commissioner, we note that the Original Authority has given several opportunities for submission of defense reply as well as for making submission in person before him, the last opportunity being given on 04.07.2014. The learned Counsel for appellant has drawn our attention to a letter dated 04.07.2014 through which further adjournment was sought. We also note that the Original

Authority has decided the matter without having any defense of the appellant on record. We, therefore, find that the principles of natural justice have not been followed by Original Authority. We also note that after given several opportunities appellant has not appeared for hearing. We, therefore, imposed a cost of Rs.10,000/- (Rupees Ten Thousand only) on the appellant which is to be paid to 'Prime-Minister's National Relief Fund' before 1st March, 2019. The appellant is directed to produce the proof of said payment before the Original Authority. The Original Authority is directed to give opportunity of submission of written reply to the show cause notice and further give an opportunity of being heard to the appellant. The appellant is also directed not to seek any further adjournment before the Original Authority. With above directions, matter is remanded to Original Authority for decision on merits. The proceeding may be completed by 30th June, 2019.

2. In above terms, both the appeals are allowed by way of remand.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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