

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

APPEAL Nos.C/71, 128 & 104/2009-CU[DB]

(Arising out of Order-in-Original No. 45/Comm/Noida/2008 dated 11/11/2008 passed by Commissioner of Central Excise, Noida)

Shri Ajay Gupta,

M/s Kunal Travels (cargo) &

Shri Bharat Rana

Appellants

Vs.

Commissioner of Customs, C.E. & S.T., Noida

Respondent

Appearance:

Ms Stuti Saggi, Proxy Counsel (in Appeal No.C/128/2009)

Written Submission (in Appeal No.C/71/2009)

for Appellants

Shri Mohammad Altaf, Assistant Commissioner (AR),

for Respondent

CORAM:

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

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

Date of Hearing	:	18/07/2018
Date of Pronouncement	:	24/08/2018

FINAL ORDER NOs-72052-72054 / 2018

Per: Archana Wadhwa

All the appeals are being disposed of by a common order, as they are arising out of the same impugned order.

2. Without going into merit of the case, we note that though the Original Adjudicating Authority had fixed number of dates for personal hearing and as such cannot be held guilty of not providing any opportunity of personal hearing to

the appellants but the fact remains that such hearing dates were not attended by the appellants. Some of the appellants have contended that the notice for the same have not been received by them.

3. Inasmuch as, the impugned order stands passed without hearing the appellants in person and without their being any defence reply on record, we deem it fit to set aside the impugned order and remand all the matters to Original Adjudicating Authority for fresh decision. Needless to say that the appellants would be given adequate opportunity to present their case, who would not seek unnecessary adjournments and would not further delay the matter. We also make it clear that we have not gone into merits of the case and the appellants are at liberty to air their grievance before the Original Adjudicating authority.

(Pronounced in Court on-24/08/2018)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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