

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

APPEAL Nos. E/70823, 70924-70925/2016-EX[DB]

(Arising out of Order-in-Original No.
LKO/EXCUS/000/COM/CX/107/2015-16 dated 31/03/2016 passed by
Commissioner of Central Excise & Service Tax, Lucknow)

Shri Kuldeep Kumar Chaurasia,
(In Appeal No. E/70823/2016)

Shri Satish Chandra Srivastava &
(In Appeal No. E/70924/2016)

Shri Bhanu Prakash Agarwal
(In Appeal No. E/70925/2016)

Appellants

Vs.

Commissioner of Central Excise, Lucknow

Respondents

Appearance:

Request for Adjournment &
(In Appeal No. E/70823/2016)

Shri K. K. Sharma (Advocate)
(In Appeal Nos. E/70924-70925/2016)

Shri Pawan Kumar Singh (Supdt.) AR

for Appellants
for Respondent

CORAM:

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

Date of Hearing : 28/09/2018
Date of Decision : 28/09/2018

FINAL ORDER NOS. - **72336-72338/2018**

Per: Archana Wadhwa

All the three appeals are being taken up together as they arise out of the same impugned order passed by the Commissioner vide which, while confirming the demand to the tune of Rs.3.18 lakhs (approximately) against M/s

Phool Chand Sales Corporation, penalties of varying amounts stand imposed on the present appellants.

2. Learned Advocate appearing for the appellants submit that the same impugned order was challenged by the M/s Phool Chand Sales Corporation before the Hon'ble High Court of Allahabad (Lucknow Branch). Vide their order dated 24/01/2017 passed in Miscellaneous Bench No.28468/2016, the impugned order stand set aside and the matter stand remanded to Commissioner for fresh decision, in the light of observation made therein. Learned advocate informs us that the remand proceedings are still pending disposal before the Commissioner.

3. Inasmuch as the impugned order already stand set aside by the Hon'ble High Court vide the above referred order, and the matter stand remanded, we remand the present appeals also to Commissioner for *de novo* adjudication along with the remanded matter of M/s Phool Chand Sales Corporation.

4. All the three appeals are disposed of in above terms.

(Dictated & Pronounced in Court)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks