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

APPEAL Nos. E/70917 & 70918/2016-EX[SM]

M/s Ganpathi Plastics & Engineering (in Appeal No. E/70917/2016) & Shri Avenish Kumar Garg (in Appeal No. E/70918/2016) Appellant(s) Vs.

Commissioner (Appeals), Central Excise & Service Tax, Meerut-II Respondent(s)

Appearance:

Shri Nishant Mishra (Advocate) & Shri Sudarshan Singh (Advocate)for Appellant(s)Shri Mohd. Altaf (Asstt. Commr.) ARfor Respondent(s)

CORAM:

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

Date of Hearing	:	13/04/2018
Date of Decision	:	13/04/2018

INTERIM ORDER NOs. 13-14/2018

Per: Anil G. Shakkarwar

After hearing the learned counsel for sometime and on perusal of record it was seen that Para 9 of show cause notice dated 01.04.2014 referred a file titled "Ganpati Production File 2013-14" which was resumed vide Sl. No. 18 of Annexure-C to the Panchnama dated 03.10.2013 and it was stated in the said Para 9 that the said file contained details of item-wise production and clearance of finished goods with effect from 01.04.2013. It was observed that the list of the relied upon documents is not available on record of appeal paper book. It is, therefore, directed to Revenue to produce copy if any of documents relied upon for issue of said show cause notice if such copy of such documents was part of the show cause notice originally issued. Further they are also directed to produce the said file titled "Ganpati Production File 2013-14" in the 'Court' on next date of hearing. On production of such file copy of which shall be provided to the appellant and appellant shall be given opportunity to present their case on the basis of such copy in respect of computation of total value of clearance which was claimed to be Rs.2,41,22,202/- during the period from 01.04.2013 to 30.09.2013. The said documents may be produced in the Court by 11 May 2018.

(Dictated and pronounced in Court)

(Anil G. Shakkarwar) Member (Technical)

Ankit