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

APPEAL Nos.E/938/2006 & 2767/2009-EX[SM]

(Arising out of Order-in-Appeal No. 218/CE/APPL/NOIDA/09 dated 31/07/2009 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

M/s Raltronics India Pvt. Ltd. **Appellant**

Vs.

Commissioner of Central Excise, Noida **Respondent**

Appearance:

Absent on call, for Appellant
Shri Pradeep Kumar Dubey, Supdt (AR), for Respondent

CORAM:

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

Date of Hearing : 12/07/2018
Date of Decision : 12/07/2018

FINAL ORDER NOs-71580-71581/2018

Per: Anil G. Shakkarwar

On matter being called, no body appeared on behalf of the appellant. The learned A.R. for revenue has submitted that Assistant Commissioner, Central GST, Division-II, Noida through letter dated 31.05.2018 informed referring to the directions to serve the hearing notice in respect of the appellant that the same was sent for service and that the guard found at the said address, informed that the said unit has already shifted to some other place two years back. Therefore, the said notice in respect of the hearing fixed on 01.06.2018, wherein it was directed to be served through the Jurisdictional Commissioner through directions dated 18.04.2018 could not be served. On perusal of record it was found that during the hearing on 18.04.2018, it was recorded that Advocate Shri Prabhat Kumar has filed request for withdrawal of Vakalatnama. On further perusal of record it was noticed that Hon'ble Allahabad High Court vide order dated 13th April, 2017 had set aside the Final Order No.471/2008-SM[BR] dated 20th March, 2008 passed in respect of Appeal No.E/938/2006 and the matter was remanded to this Tribunal to decide the appeal afresh after affording the opportunity of hearing to both sides. Therefore, Appeal No.E/938/2006 was restored and it was tagged with Appeal No.E/2767/2009-EX[SM] through the order dated 21.07.2017 being Interim Order No.8/2017 in Appeal No.E/2767/2009.

2. Now, I find that the appellant has shifted from their address B-46, Sector-60, Noida and the Counsel for the appellant has also withdrawn Vakalatnama and that the appellants has not registered changed address with the

registry of this Tribunal. Therefore, it is not possible to communicate date of hearing to the appellants.

3. As a result, the appeal has to be decided on the basis of submissions by revenue. Heard the learned A.R. for revenue, who has contended that in order to honour the directions of Hon'ble Allahabad High Court that both sides have to present their case during the course of hearing of remanded matter, the appellant should have registered their changed address with Registry so that notice of hearing reached the appellant and that case status as well as case list is also available on website which can be seen by anybody to know the date of hearing. He further contended that there is no merit in the case of appellant.

4. Therefore, I do not find any merit in the appeals filed by the appellants and the same are dismissed.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

akp