

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Excise Appeal No.70636 of 2017-Single Member

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-023 to 026-17-18 dated 26/04/2017 passed by Commissioner (Appeals) Central Excise & Customs, Noida)

M/s JJK Zarda Pan Products

.....Appellant

(D/137, Sector-63, Noida)

VERSUS

Additional Commissioner of

Central Excise, Noida

....Respondent

(C-56/42, Sector-62, Noida-I)

WITH

Excise Appeal No.70637 of 2017-Single Member

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-023 to 026-17-18 dated 26/04/2017 passed by Commissioner (Appeals) Central Excise & Customs, Noida)

M/s Dinesh Kumar

.....Appellant

(F-41 & 42, Sector-8, Noida)

VERSUS

Additional Commissioner of

Central Excise, Noida

....Respondent

(C-56/42, Sector-62, Noida-I)

APPEARANCE:

Shri G.K. Sarkar, Advocate & Shri Prashant Srivastava, Advocate for the Appellant

Shri Anupam Kumar Tiwari, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NOS. - 71722-71723 / 2019

Date of Hearing : 09 September, 2019
Date of Decision : 09 September, 2019

PER: ANIL G. SHAKKARWAR

Above stated two appeals are taken together for decision since both are arising out of the same impugned Order-in-Appeal. After hearing both the sides, I note that both the appellants before learned Commissioner (Appeals) had taken a plea that relied upon documents were not available with the appellants to defend themselves. I note that Original Authority has not heard the appellant and passed Order-in-Original. Therefore the principles of natural justice were not adhered to. Learned counsel for the appellant has submitted that after the matter was decided by learned Commissioner (Appeals) in connection with another show cause notice they have received relied upon document and presently they are having the same with them. I, therefore, set aside the impugned order and remand the matter to Original Authority with a direction to him to accept the reply of show cause notice to be submitted by the appellants within a period of thirty days from the date of receipt of this order and thereupon give opportunity to the appellants of being heard and then pass reasoned order. With the above direction appeals are allowed by way of remand after setting aside the impugned order.

(Dictated and pronounced in open court)

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

Lks