

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

REGIONAL BENCH - COURT No. I

Excise Appeal No.70035 of 2019-[SM]

(Arising out of Order-in-Appeal No.NOI-EXCUS-002-APP-1898 & 1899-2017-18 dated 26/03/2018 passed by Commissioner of Central Goods & Service Tax (Appeals), Noida)

M/s A.G. Tobacco Enterprises,

.....Appellant

(Gautam Budh Nagar, Greater Noida)

VERSUS

Commissioner of Central Excise,

....Respondent

(Noida-ii)

WITH

Excise Appeal No.70183 of 2019-[SM]

(Arising out of Order-in-Appeal No.NOI-EXCUS-002-APP-1898 & 1899-2017-18 dated 26/03/2018 passed by Commissioner of Central Goods & Service Tax (Appeals), Noida)

Shri Dhirender Singh, Partner

.....Appellant

(A-2/98, Site V. Kasna Industrial Area, G.B. Nagar)

VERSUS

Commissioner of Central Excise,

....Respondent

(Noida-II)

APPEARANCE:

Shri Shambhu Chopra, Advocate

for the Appellant

Shri Shiv Pratap Singh, Deputy Commissioner, Authorised Representative for the Respondent

CORAM: HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

FINAL ORDER NOS71860-71861 / 2019

DATE OF HEARING : 13 September, 2019
DATE OF DECISION : 13 September, 2019

PER: ARCHANA WADHWA

After hearing both the sides duly represented by Shri Shambhu Chopra learned Advocate appearing for appellants and Shri Shiv Pratap Singh learned Authorised Representative appearing for revenue, I find that the main grievance of appellant is that both the authorities bellow i.e. Original Adjudicating Authority as also Appellate authority has passed the orders without hearing the appellants in person and hence the impugned orders are passed in violation of principals of natural justice. I also find that the appellants have not filed any reply to the show cause notice, in which case their defense submissions are not on record.

2. In view of the above, I set aside the impugned order and remand both the appeals to the Original Adjudicating Authority for fresh adjudication, after giving an opportunity to the appellant to put forth their case. The appellant would also file the requisite defense reply as soon as possible and would not delay the proceedings.

3. Both the appeals are allowed by way of remand. The relied upon documents would also be provided to the appellants.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)