

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 12/07/2017

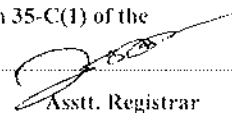
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70618-70624/2017-EX[DB] dated 13/06/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/789/2011	DHARAMPAL STYAPAL LTD., B-1, SECTOR-3, NOIDA (U.P.)
2	E/1001/2010	DHARAMPAL SATYAPAL LTD. B-1, Sector-3, Noida (UP)
3	E/1002/2010	DHARAMPAL SATYAPAL LTD. B-1, Sector-3, Noida (UP)
4	E/1003/2010	DHARAMPAL SATYAPAL LTD. B-1, Sector-3, Noida (UP)
5	E/1004/2010	DHARAMPAL SATYAPAL LTD. B-1, Sector-3, Noida (UP)
6	E/1005/2010	DHARAMPAL SATYAPAL LTD. B-1, Sector-3, Noida (UP)
7	E/1006/2010	DHARAMPAL SATYAPAL LTD. B-1, Sector-3, Noida (UP)
		Name and Address of Respondent
8		-C.C.E. NOIDA C-56/42, Sector-62, Noida-201307
9		-C.C.E. NOIDA C-56/42, Sector-62, Noida-201307
10		-C.C.E. NOIDA C-56/42, Sector-62, Noida-201307

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-C.C.E. NOIDA
C-56/42, Sector-62, Noida-
201307

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-C.C.E. NOIDA
C-56/42, Sector-62, Noida-
201307

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-C.C.E. NOIDA
C-56/42, Sector-62, Noida-
201307

14

-C.C.E. NOIDA
C-56/42, Sector-62, Noida-
201307

Other Appellants and Respondents as per Annexure

Copy To

15 Advocate(s) / Consultant(s):

**T. R. Rustagi, Advocate
SD-84, TOWER
APARTMENTS,
PITAMPURA,
DELHI
110034**

16 Bar Association, CESTAT, Allahabad

17 Director Publications, Customs, Excise. I.P. Estate, Delhi

18 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

19 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vailthyaram Street, T. Nagar, Chennai-17

20 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

21 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

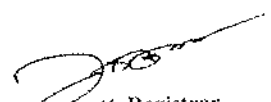
22 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

23 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

24 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

25 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD
Ground,Near Karkardooma Court,Delhi-110032

26 C.D.R. 27 Office Copy 28 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I
APPEAL No. E/789/2011 & E/1001-1006/2010-EX[DB]**

(Arising out of Order-in-Original No. 20/Commissioner/Noida/2010 dated 24/12/2010 (In Appeal No. E/789/2011) passed by Commissioner of Central Excise, Noida & Order-in-Appeal No. 01-06/CE/Noida/2010 dated 08/01/2010 passed by Commissioner of Central Excise (Appeals) Division-III, Noida (In Appeal Nos. 1001-1006/2010)

M/s Dharampal Satyapal Ltd.

Appellant

Vs.

Commissioner of Central Excise, Noida

Respondent

Appearance:

Shri M.D. Damle, Assistant Commissioner, (AR),
None

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

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

Date of Hearing & Date of Decision: 13/06/2017
FINAL ORDER NO. 70618...70624/2017



Per: Anil Choudhary

The issue in these appeals is challenge to following

demands confirmed:-

Sl. No.	Abatement Order No. & Date	Amount abated (Rs.)	Period covered
1	Nil dated 01.10.2008	9,87,097/-	August, 2008
2	02/08 - 2009 dated 05.03.2009	1,66,62,258/-	July, 2008 to December, 2008 (except August, 2008)
3	01/09 - 10 dated 09.06.2009	12,21,429/-	February, 2009
4	02/09 - 10 dated 09.06.2009	19,82,143/-	February, 2009
5	03/09 - 10 dated 09.06.2009	92,12,903	March, 2009
6	03/09 - 10 dated 09.06.2009	90,53,935/-	March, 2009
	Total amount	3,91,19,765/-	

2. The issue is whether NATURAL Justice was denied to the appellant as they did not have opportunity of hearing, as it is urged by the appellant that no notice of hearing was served on them.

3. Heard the submissions of both the parties.

Appeal No. E/789/2011-EX[DB]

4. On going through the impugned Order-in-Original, We find that it mentions that the Show Cause Notice was served on 24/09/2009. It is further recorded that the appellant did not file any reply to the Show Cause Notice. Further, the appellant vide letters dated 02/03/2010, 26/04/2010 & 07/09/2010, when asked to submit the defence reply, but they chose not to submit the same. Further, personal hearing in the matter was fixed on 10/12/2010, but there was non-compliance/appearance and again further hearing in the matter was fixed on 21/12/2010, on which date also nobody appeared, nor there was any communication from the appellant in this regard. Accordingly, the learned Commissioner passed the impugned order on 24th December, 2010 confirming the proposed demand.

5. Considering the rival submissions and on perusal of the facts on record and the contention of the appellant that the notice(s) issued for hearing were never served on them, we allow this appeal by way of remand to the learned Commissioner – Adjudicating Authority. We further direct the appellant to appear with their reply to the Show Cause Notice within a period of 45 days from the date of receipt of a copy of this order and seek opportunity of hearing before the Id. Commissioner. Thus, the appeal is allowed by way of remand with directions.



6. Appeal Nos. E/1001-1006/2010 dated 13/06/2017. It is explained that as in Appeal No. E/789/2011, the same amounts are in question, in these six appeals. Accordingly we also allow these six appeals by way of remand setting aside the Order-in-Appeal & Order-in-Original. We remand these matters to the file of the Id. Commissioner for a fresh decision in accordance with law. We further make it clear that although one order in the same matter have been initially passed by the Assistant Commissioner or Deputy Commissioner, but we are remanding all these appeals together to the respondent Commissioner, for a fresh decision in accordance with law. Accordingly, these six appeals are also allowed by way of remand.

7. In view of above discussion all the appeals are allowed by way of remand.

(Dictated and pronounced in Court)

-Sd/-
(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

Ansari

प्रमाणित प्रति/Certified True Copy
17/07/2017
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

