

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

Dated: 13/06/2017

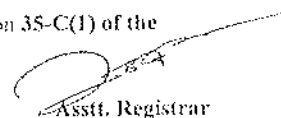
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70544/2017-EX[DB] dated 08/06/2017

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/915/2007	MUKUL JAIN 1946, HIND FLOOR, OUTRAM LINES KINGS WAY CAMP DELHI

2		Name and Address of Respondent C.C.E. & S.T.-Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH- 208005
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Copy To

3 Advocate(s) / Consultant(s):

K. K. ANAND, ADVOCATE
A-103, DEFENCE COLONY,
NEW DELHI, 110024

4 Bar Association, CESTAT, Allahabad

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

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

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

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

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

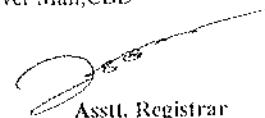
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

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

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

14 C.D.R. 15 Office Copy 16 Guard File


Asstt. Registrar

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

APPEAL No. E/915/2007-EX[DB]

(Arising out of Order-in-Original No. 02/Commissioner/2007 dated 29/03/2007 passed by Commissioner of Central Excise & Customs, Kanpur)

M/s Mukul Jain

Appellant

Vs.

**Commissioner of Central Excise & Service Tax,
Kanpur**

Respondent

Appearance:

Ms. Surabhi Singha, Advocate,
Shri Rajeev Ranjan, Joint Commissioner (AR),

for Appellant
for Respondent

CORAM:

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

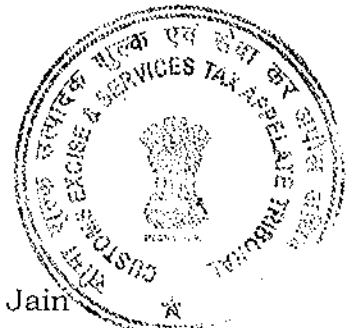
Date of Hearing & Date of Decision: 08/06/2017

FINAL ORDER NO... 70544/2017.....

Per: Anil Choudhary

The present appeal is filed by appellant - Mukul Jain
against Order-in-Original No. 02/Commissioner/2007
dated 29/03/2007 passed by Commissioner of Central Excise
& Customs, Kanpur.

2. Heard the submissions of both the sides and perused the facts on record.
3. We find that it is an admitted fact that the Show Cause Notice was issued in the matter, but the requisite documents were not supplied. It is also urged by the ld. Counsel for the



Anil

appellant that although they had prayed for supply of RUD's after receiving the Show Cause Notice, but the documents in question were not supplied, thereby depriving the appellant of a fair opportunity of representing their case. Thus, we are satisfied that the impugned order suffers with the violation of the principles of Natural Justice.

4. Accordingly, we set aside the impugned order and remand the matter back to the Adjudicating Authority. The ld. D. R. has further informed that he has received the RUD's from the Adjudicating Authority. In this view of the matter, we direct the ld. D. R. to supply the copies of the RUD to the Counsel for the appellant, in course of day preferably and to file the copy of the receipt so obtained from the Counsel, by way of compliance in the appeal. With these observations and directions we allow this appeal by way of remand.

5. We, further, direct the appellant to appear before the Adjudicating Authority, with a copy of their reply to Show Cause Notice, and seek an opportunity of hearing.

(Dictated and pronounced in Court)

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

Ansari

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

प्रमाणित प्रति/Certified True Copy

16/06/2017
संस्थान प्रमुख/Asst. Registrar
संस्थान, अन्वयपूर्ण एवं सेवा कर
अधीन अधिकरण (C.E.S.T.A.T.)
२२ एच.जी. मार्ग, इलाहाबाद-211001
E. MARG, ALI AHABAD-211001

