

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

Dated: 05/01/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70001/2017-SM[BR] dated 02/01/2017

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/1477/2011	38, M.G. Marg, civil Lines, Allahabad

2		Name and Address of Respondent BAJAJ HINDUSTAN SUGAR & INDUSTRIES LTD Unit- Rudauli, Distt- Basti(UP),,
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Copy To

3 Advocate(s) / Consultant(s):

Bipin Garg & Co.
702, Vindhyachal Kaushambi,
Ghaziabad,
Uttar Pradesh
201012

4 Bar Association, CESTAT, Allahabad

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

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

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram 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, 1-8, 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. 1

APPEAL No. E/1477/2011-EX[SM]

(Arising out of Order-in-Appeal No. 28/CE/ALLD/2011 dated
14/03/2011/passed by Commissioner of Customs, Central Excise & Service
Tax (Appeals), Allahabad)

Commissioner of Central Excise, Allahabad

Appellant

Vs.

M/s Bajaj Hindustan Sugar & Industries Ltd.

Respondent

Appearance:

Shri D. K. Deb, Assistant Commissioner (AR),
Ms. Stuti Saggi, Advocate.

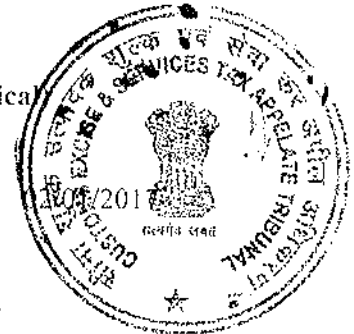
for Appellant
for Respondent

CORAM:

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

Date of Hearing & Date of Decision :

FINAL ORDER NO. 70001/2017.....



Per: Anil G. Shakkarwar

The present appeal is filed by Revenue against
Order-in-Appeal No. 28/CE/ALLD/2011 dated 14/03/2011/
passed by Commissioner of Customs, Central Excise &
Service Tax (Appeals), Allahabad.

2. Heard, Shri D. K. Deb, for Revenue who has submitted
that Id. Commissioner (Appeals) through Order-in-Appeal No.
28/CE/ALLD/2011 dated 14/03/2011, has remanded the
matter back to the Original Adjudicating Authority for
De-novo Adjudication. He has submitted that the Hon'ble
Supreme Court of India in the case of MIL India Ltd., held

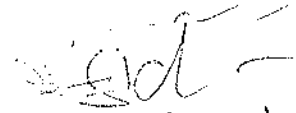
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that Id. Commissioner (Appeals) continues to exercise powers of assessment and therefore Id. Commissioner (Appeals) cannot remand the matter back to the Original Authority.

3. Heard, Ms. Stuti Saggi, for the respondent who has supported the argument of Counsel for Revenue.

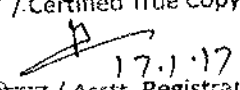
4. Having consider the agreed view that Id. Commissioner (Appeals) cannot remand the matter back to the Original Authority, I set aside the impugned Order-in-Appeal and restore appeal before Id. Commissioner (Appeals) and ^{direct} Commissioner (Appeals) to decide the matter within 8 weeks from the date of receipt of this order. Thus, the Revenue appeal is allowed.

(Dictated and pronounced in Court)


(Anil G. Shakkarwar)
Member (Technical)

Ansari

प्रमाणित प्रति / Certified True Copy


17.1.17
सहायक पंजीकार / Asstt. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, अलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001