

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I
APPEAL NO. E/60944/2017

[Arising out of Order-in-Appeal No. IV (16)
Misc/Shifting/PPS/SML/89/13/7135 dated 15.11.2017 passed by the
Commissioner of Central Excise Chandigarh]

Date of hearing/decision: 20.06.2018

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Devender Singh, Member (Technical)

M/s O J B Herbals Pvt. Ltd. : **Appellant(s)**

VS

C.C.E., - Shimla : **Respondent(s)**

Appearance:

Present for the Appellant(s): Shri Naveen Bindal (Advocate)

Present for the Respondent(s): Shri Harvinder Singh (AR)

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Devender Singh, Member (Technical)

FINAL ORDER NO. **62478/2018**

Per : Ashok Jindal

Heard the parties.

2. The appellant is in appeal against the impugned order wherein the addition of main product manufactured by the appellant sought to be denied added in their registration for availing exemption under Notification No. 49-50/2003.

3. The said application has been rejected without hearing the appellant, therefore, we hold that it is a violation of principle of

natural justice, in that circumstances, we set aside the impugned order and remanded the matter back to the Commissioner who has rejected their application for addition of product and to decide the issue after hearing the appellant by affording reasonable opportunities and thereafter, the Ld. Commissioner is directed to pass an appropriate speaking order in accordance with law. The appeal is disposed off by way of remand.

(Order dictated and pronounced in the open court)

Devender Singh
Member (Technical)

Ashok Jindal
Member (Judicial)

Kailash