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

COURT NO. I
APPEAL NO. C/4104/2012

[Arising out of Order-in-Appeal No. 302/SVS/RTK/2012 dated 14.08.2012 passed by the Commissioner of Central Excise (Appeals), Gurgaon]

Date of hearing/decision: 12.07.2018

For approval and signature:

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

M/s Godlife Impex Pvt. Ltd : **Appellant(s)**

VS

C.C.E., - Delhi-III : **Respondent(s)**

Appearance:
Present for the Appellant(s): None
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. 62540/2018

***Per :* Ashok Jindal**

The appellant is in appeal against the impugned order wherein the Ld. Counsel (Appeal) has passed the following order, since no assessment order is available in difference to the declaration filed entry under agitation the appeal is not maintainable following the judgment of Hon'ble High Court of Karnataka. The appellants are advised to approach the proper officer for issue of assessment order and thereafter take appropriate action.

2. The matter was listed several times on 14.06.2017, 22.5.2018 and as on today the noticee sent for hearing has received with remarks left by the postal authorities, in that circumstances, the appeal is taken up for consideration of its merits. In the impugned order, the Ld. Commissioner (Appeal) has directed to the adjudicating authority to pass a speaking order in terms of Section 75 of the Customs Act, 1962. In that circumstances, we do not find any infirmity with the impugned orders, the same are upheld. In result, the appeals filed by the appellant is dismissed.

(Order dictated and pronounced in the open court)

Devender Singh
Member (Technical)

Ashok Jindal
Member (Judicial)

Kailash