

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

**COURT NO. I
APPEAL NO. E/61082/2018**

[Arising out of Order-in-Original No. OIO-100-CE-CHD-II-2016 dated 16.06.2016 passed by the Commissioner of Central Excise (Appeals), Jammu & Kashmir]

Date of hearing/decision: 06.12.2018

M/s Gaurav Agro Chem Industries : Appellant(s)

VS

C.C.E. & S.T., Jammu & Kashmir : Respondent(s)

Appearance:

Present for the Appellant(s): Shri R.K. Hasija (Advocate)

Present for the Respondent(s): Shri Atul Handa (AR)

CORAM:

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

Hon'ble Mr. Bijay Kumar, Member (Technical)

FINAL ORDER NO.

63636 /2018

Per : Ashok Jindal

The appellant is in appeal against the impugned order wherein demand of duty of Rs. 10,60,34,890/- has been confirmed for the period of November, 2005 to December, 2009. Today, when the matter was called for hearing the Ld. Counsel for the appellant fairly admitted that they have not produced the relevant documents before the adjudicating authority for consideration in defence to the allegations made against the appellant as no time was granted to the appellant while passing the order. He further submits that all the relevant documents filed before this Tribunal for consideration and they may be considered and appropriate order be passed.

2. On the other hand, Ld. AR submits that ample opportunity for hearing were granted to the appellant by the adjudicating authority, but the appellant did not filed relevant documents before the adjudicating authority, in these circumstances, there is no infirmity in the impugned order.

3. Heard the parties, considered submissions.

4. It is an admitted fact that the relevant documents for fair adjudication of the case were not available with the adjudicating authority, and being bulky record, we are not able to go through the record, in these circumstances, we remand matter back to the adjudicating authority to consider the required documents produced by the appellant before us and examined the same, thereafter, to pass an appropriate order in accordance with law expeditiously .

Appeal is disposed of by way of remand.

(Order dictated and pronounced in the open court)

Bijay Kumar
Member (Technical)

Ashok Jindal
Member (Judicial)

Kailash