

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

SINGLE MEMBER BENCH

COURT NO.1

Appeal No.E/61456/2018-EX (SM)

(Arising out of OIA No.LUD-EXCUS-001-APP-898-2018 dt.6.4.2018
passed by the CCE(Appeals), Ludhiana)

Date of hearing/decision: 06.02.2019

M/s. Shri Balaji Polymers Industries

Appellant

Vs.

CCE & ST, Ludhiana

Respondent

Appearance

Shri Sandeep Goyal, Advocate for the appellants
Shri G.M.Sharma, AR for the respondent

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

FINAL ORDER NO.60072/2019

Per **ASHOK JINDAL:**

The appellant is in appeal against the impugned order wherein no opportunity of being heard on merits has been granted to the appellant.

2. It is submitted by the Ld.Counsel that as the appellant has not been heard on merits, therefore, there is gross violation of principles of natural justice. He prayed that the appellant be heard on merits.

2. Heard the parties and perused the record.

3. I find that it is a case, the appellant has not been granted hearing on merits of the case. In that circumstance, I hold that there is gross violation of principles of natural justice.

4. In the result, the impugned order is set aside and the matter remanded back to the Commissioner (Appeals) for de novo adjudication.

5. In these terms, the appeal is allowed by way of remand.

(dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

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