

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Appeal No. E/61723/2018 -[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-1483-1484-18 dated 24.07.2018 passed by the Commissioner (Appeals), Ludhiana)

M/s Manjit Steel Rolling Mills

(Bidhi Chand Colony, near Inbox Air Factory(old),
mandi Gobindgarh, Fatehgarh Sahib, Punjab)

.....Appellant

VERSUS

**Commissioner of Central Excise & S.T.
Ludhiana**

(Central Excise House, F-Block Rishi Nagar, Ludhiana
Punjab- 14001)

.....Respondent

APPEARANCE:

Shri Sudeep Singh, Advocate for the Appellant

Shri Tarun Kumar, Authorised Representative for the Respondent

CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO.

60491 of 2019

DATE OF HEARING: 08.05.2019

DATE OF DECISION:08.05.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order wherein demand for duty has been confirmed on account of clandestine removal of the goods and shortage of finished goods/ raw material found during the course of physical verification.

2. After hearing the parties, I find that in reply to the show cause notice, the appellant is seeking certain documents as those documents have not been supplied to the appellant and both adjudication orders as well as Order-In-Appeal has been passed without supply the relevant documents to file reply to the show cause notice. In that circumstances, I hold that there is a gross violence of principle of natural justice, accordingly, the impugned order does

not deserve any merits, accordingly, the same is set aside and the matter is remanded back to the adjudicating authority with the direction to supply the documents sought by the appellant to file their reply to the show cause notice.

3. After supplying the documents by the adjudicating authority to the appellant, the appellant is directed to file reply within 30 days thereon, and thereafter within two months the adjudicating authority shall decide the case on its own merits.

4. In view of the above, the matter is remanded back to the adjudicating authority for *de nova* adjudication as directed herein above.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)