

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/1703,1842,1873 -1874,1896-1898,1992-1994/2007 in
 Assistant Registrar *E/S/1354, 1477, 1506-07, 1529-31, 1610-12/2007*
 C.E.S.T.A.T, New Delhi

Date 17/01/2008

To :
 VIKASH BANSAL
 R/O 106, ELDORADA APARTMENT, TILAK NAGAR,
 KANPUR.

VIKASH BANSAL

C.C.E.KANPUR

Appellant

STAY ORDER NO. 15-24/08-EX

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 08-17/2008 Excise
 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

dated 08-1-08

[Signature]
 Assistant Registrar
 (Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E.KANPUR

117/7, SARVODAYA NAGAR, KANPUR.

2. Adv. / Consult

MR.AMIT AWASTHI

113/145, SWARUP NAGAR, KANPUR-208002

2, SH. DEEPAK GARG, ADV.,
B-1/1289-A, VASANT KUNJ,
N. DELHI - 70

3. S.D.R.

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

[Signature]
 Assistant Registrar
 (Excise Appeal Branch)

P.T.O.

- 1 M/S PREMIER ISPAT LTD.
F-4 & 5, UPSIDC INDL. AREA, JAINPUR, KANPUR, DEHAT
- 2 M/S RAMSHIV INDS.
RANLA, KANPUR, DEHAT
- 3 ANIL AGARWAL, PROPRIETOR M/S ANIL STEELS
R/O 401, RAMNIKA APARTMENT 7/186, SWAROOP NAGAR, KANPUR
208002
- 4 M/S L. KANT PAPER MILLS LTD.
117/H-2/100, PANDU NAGAR, KANPUR
208005
- 5 LAXMI KANT AGARWAL MANAGING DIRECTOR OF M/S L. KANT PAPER MILLS LTD.
117/H-2/100, PANDU NAGAR, KANPUR
208005
- 6 NIKHIL AGARAWAL, DIRECTOR OF M/S L. KANT PAPER MILLS LTD.
117/H-2/100, PANDU NAGAR, KANPUR
208005
- 7 AJAY SULTANIA, PROP. OF M/S D.C. MARKETING
28/1, PEELI KOTHI, NEAR KAMLA TOWER, KANPUR
- 8 SANJAY AGARWAL, PROPRIETOR OF M/S OM TEXTILES
18/237, KURSWAN, KANPUR
9. SH. SURESH CHHABARIA, PROPR.
M/S. SAGAR TRADING CORPORATION,
7/143, SWAROOP NAGAR, KANPUR - 208002

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. I**

**Excise Nos. 1354, 1477, 1506-1507, 1529-1531, 1610-1612 of 2007 with
Excise Nos. 1703, 1842, 1873-1874, 1896-1898, 1992-1994 of 2007**

[Arising out of order in Original No. 02/Commissioner/2007 dated 29.03.2007
passed by the Commissioner, Central Excise, Kanpur]

Date of Hearing/ Decision: 08.01.2008

For approval and signature:

**Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. T.K. Jayaraman, Member (Technical)**

-
1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982.
 2. Whether it should be released under Rule 27 of the :
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not?
 3. Whether Their Lordships wish to see the fair copy :
of the Order?
 4. Whether Order is to be circulated to the Departmental :
authorities?
-

M/s L. Kant Paper Mills Limited Appellant
M/s Premier Ispat Limited & Ors.
[Rep. by Mr. Deepak Garg, Advocate for the Appellant]

Vs.

CCE, Kanpur Respondent
[Rep. by Mr. S.M. Tata, Authorised Representative (DR) for the Respondent]

**CORAM: Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. T.K. Jayaraman, Member (Technical)**

Per Justice S.N. Jha:

*Find ORDER No. 08 TO 17/2008 EX
STAY ORDER No. 15 TO 24/2008 EX*

This is an appeal against the order of the Commissioner of Central Excise, Kanpur dated 29.03.2007, upholding the demand of Central Excise duty and interest thereon as mentioned in the order. The case of the appellant is that show

cause notice was issued in the matter but the requisite documents were not been supplied. A request was made to the department to supply copies of the documents but without doing so, the final order was passed. In sum, the contention of the appellant is that the impugned order suffers from the vice of violation of natural justice as the appellant has demanded opportunity of effective hearing. When the matter came up for hearing before this Tribunal on 24.09.2007, the appellant's representative was directed to visit the office of Commissioner of Central Excise, Kanpur for obtaining the copies of the relevant documents. It is the admitted position that the copies of relied upon documents have not been furnished to the appellant. In the circumstances we set-aside the impugned order dated 29.03.2007 and remand the case to the Commissioner of Central Excise for de novo decision. On receipt of the documents, reply will be filed by 31.03.2008. The Commissioner shall give an opportunity of personal hearing to the appellant and decide the matter in accordance with law. In case reply is not filed as above, the Commissioner will be at liberty to pass any order in accordance with law.

(Order dictated and pronounced in the open Court)

[Justice S.N. Jha]
President

[T.K. Jayaraman]
Member (Technical)

[Pant]