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

Appeal No. E/2311/2007-2324/2007,2341/2007-2342/2007,2381/2007-2383/2007,2394/2007-2397/2007,2437/2007&2489/07
E/S/1941-54, 1969-70, 2034-36, 2048-51, 2079 & 2664/07
Date 30/04/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S MODERN STEEL & AGRO INDS.
G.T.ROAD, ALOUR, KHANNA

M/S MODERN STEEL & AGRO INDS. Appellant
Vs
C.C.E. CHANDIGARH Respondent

STAY ORDER NO. 374-398/08

I am directed to transmit herewith a certified copy of **Final order No.** 169-193/08 **Excise** dated 01-4-08 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017
2. Adv. / Consult
MR.SANJAY KUMAR
H-6/13, ADARSH COLONY, RAJPURA 140401, DISTT. PATIALA, PUNJAB
3. S.D.R.
4. ~~J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017
7. M/s Centax Publictions (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar,Chennai 60017
13. Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file

Assistant Registrar
(Excise Appeal Branch)

P.T.O. PAGE NO 2,3

1. MR.SANJAY KUMAR
H-6/13, ADARSH COLONY, RAJPURA 140401, 4. SH. RUPESH KUMAR, ADV.
DISTT. PATIALA, PUNJAB
46, BANK ENCLAVE,
2 MR.GAURAV AGARWAL
N. DELHI - 92
RAM BHAWAN,G.T.ROAD,MANDI
GOBINDGARH
3 MR.K.K ANAND
A-5,BASEMENT,LAJPAT NAGAR-III NEW
DELHI-24
4 MR.SIDHARTHA SEN, ADVOCATE
C-5/9, SAFDARJUNG DEVLOPMENT
AREA,OPP IIT GATE, N. DELHI.

3. Office Copy

Note : Please quote this office reference number Appeal Branch concerned and Date of hearing in future Correspondence.

1 M/S EAGLE INTERNATIONAL LTD.
LOHA BAZAR, M,ANDIGOBINDGARH
2 M/S THAKUR STEEL & AGRO INDUSTRIES
VILLAGE- BULLEPUR, G.T.ROAD, KHANNA
3 M/S GANPATI STEEL TRADERS
OLD POST OFFICE ROAD, MANDI GOBINDGARH.
4 M/S SUBHASH TRADING CO.
LOHA BAZAR, MANDIGOBINDGARH
5 M/S BHUSHAN STEEL INDUSTRIES,
G.T.ROAD, ALOUR KHANNA
6 M/S STAR WIRE INDIA LTD
LOHA BAZAR, MANDIGOBINDGARH
7 M/S LALJEE STEEL ROLLING MILLS
G.T.ROAD, ALOUR ,KHANNA
8 M/S S.G.STEELS
LOHA BAZAR, MANDIGOBINDGARH
9 BHATIA STEEL INDUSTRIES,
G.T.ROAD,KHANNA
10 M/S MAHAWAR IRON STORES
LOHA BAZAR, MANDIGOBINDGARH
11 M/S MAHAWAR STEEL TRADING CO.
LOHA BAZAR, MANDIGOBINDGARH
12 M/S H.S STEEL (P) LTD.
VILL. KUMBH, AMLOH ROAD,MANDIGOBINDGARH
13 M/S ADARSH STEEL ROLLING MILLS
G.T.ROAD,ALOUR KHANNA.
14 M/S MAHABIR STEEL ROLLING MILLS
AMLOH ROAD, MANDI GOBINDGARH
15 M/S QUALITY STEELS,
GURU KI NAGRI, MANDI GOBINDGARH
16 SHRI HARNIL SINGH
M/S TRIVENI CASTING PVT. LTD. PLOT NO 51-52, SECTOR-5, PARWANOO, DISTT. SOLAN (HP)
17 SHRI VIJAY GUPTA
M/S TRIVENI CASTING PVT. LTD.
PLOT NO. 51-52, SECTOR-5, PARWANOO, DISTT. SOLAN (HP)

18. M/S TRIVENI CASTING PVT.LTD.
PLOT NO 51-52, SECTOR-5,
PARWANOO, DISTT. SOLAN (HP)

19. M/S DIMOND STEEL ROLLING MILLS
G.T.ROAD, MANDI GOBINDGARH

20. M/S RAVISH STEEL
OPP. BUS STAND ,G.T.ROAD, MANDI
GOBINDGARH

21. M/S GUPTAJEE SONS
OPP. BUS STAND ,G.T.ROAD, MANDI
GOBINDGARH CHANDIGARH

22. M/S PREM KHALSA IRON & STEEL
ROLLING MILLS.
GURU NAGRI MANDI GOBINDGARH
CHANDIGARH

23. M/S GEE ENN INDUSTRIES PVT.LTD.
GURU KI NAGRI, MANDI GOBIND
GARH,PUNJAB

24. M/S. BABA BALAK NATH STEELS LTD.,
PREM NAGAR, MANDI, GOBINDGARH

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

Excise Appeal Nos.2311-24,2341-42,2381-83,2394-97,2437 & 2989/07
with E/S/1941-54,1969-70,2034-36,2048-51,2079 & 2664/07

[Arising out of Order-in-Original No.19-47/CE/CHD/07 dt.25.5.07 passed by the Commissioner of Central Excise, Chandigarh)

For approval and signature:
Hob'ble Mr. S.S.KANG, VICE PRESIDENT
Hon'ble Mr. RAKESH KUMAR, 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?	:	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	No
3.	Whether their Lordships wish to see the fair copy of the order?	:	Seen
4.	Whether order is to be circulated to the Department Authorities:	:	No

M/s. Modern Steel & Agro Inds. — Appellant

Versus

CCE, Chandigarh — Respondent

Appearance

Shri K.K.Anand & Sh. Rupesh Kumar, Advs. For Appellant

Sh. Sanjay Kumar, Authorised Departmental Representative(DR)For Respondent

Coram: Hon'ble Mr. S.S.KANG, VICE PRESIDENT
Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of decision: 1.4.08
FINAL Order No. 169-193/08-EX
STAY ORDER NO 374-398/08-EX

Per S.S.Kang:

Heard both sides. These applications are for waiver of pre-deposit of duty and penalties. The main grievance of the appellant is that some of the copies of relied upon documents were not supplied and some copies which were supplied are not legible. The contention is that during the pendency of the appeal before the Tribunal and as per the direction of the Tribunal, the applicant received the copies of all the relevant documents on 3rd and 5th March'07. The contention is that the copies of the records of Information Collection Centres(ICCs) set up by the Sales Tax Department, Punjab which shows the movement of trucks from other states to Punjab were now supplied and this evidence is relied upon by the same. As per revenue, the appellant shown the movement of duty paid goods from Mandi Gobindgarh to Parwanoo and the inputs are used in the manufacture of final product which were received back in Mandi Gobindgarh but there is no entry regarding going out of Punjab or coming to Punjab state of these goods in records of the Information Collection Centres set up by the Sales Tax Deptt., Punjab. The case of the revenue is that only documents are prepared to show the movement of inputs and final product. The appellant submitted that they have proured the scrap which is the raw-material for the manufacture of final product at Mandi Gobindgarh and the same had been supplied to their manufacturing unit at Parwanoo. The ingots manufactured out of the raw material which were again supplied on payment of appropriate duty to Mandi Gobindgarh depot. The contention is that as the relevant copies of the record maintained by Information Collection Centre are not supplied which are essential before passing the adjudicating order and without supplying the same order confirming the demand is not sustainable as the order is passed in violation to the principle of natural justice.

2. We find that during the hearing of the appeal, the Tribunal directed the applicant vide order dt.5.2.07 to visit the office of the D.G.C.I. and to inspect the record and obtain copies of relevant record and revenue was also directed to allow inspection. In pursuance to this order, the applicants received/obtained the copies of relevant record on 4.7.2007 and now applicants submitted that they have received the copies of all the relevant documents. In these circumstances, the matter requires reconsideration by the adjudicating authority. The impugned order is set aside and the matter is remanded to the adjudicating authority after waiving pre-deposit of duty and penalty to decide afresh and after affording an opportunity of hearing to the appellant. The appeals are disposed of by way of remand.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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