

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

Appeal No. E/3180TO 3184 /2007-SM[BR] E/STAY/2819TO2823/2007-SM

Date 11/03/2008

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

To :

1-5) M/S SPARK STEEL SALES

MOTIA KHAN, MANDI GOBINDGARH


M/S SPARK STEEL SALES

Appellant

C.C.E. CHANDIGARH

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.395- 399/2008-SM[BR]&S/185-189/2008 dated 4.2.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944


Assistant Registrar
(SM 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. BIPIN GARG ADV.

B-1 /1289-A, VASANT KUNJ NEW DELHI-110070

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


Assistant Registrar
(SM Appeal Branch)

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

**Excise Stay Applications Nos.2819 to 2823 of 07-SM (BR) in
Excise Appeals Nos.3180 to 3184 of 2007-SM (BR)**

[Arising out of order in appeal No.343-347/CE/LDH/2007 dated 30.8.2007 passed by the Commissioner of Central Excise (Appeals-II), Chandigarh]

Date of Hearing/ Decision:4.2.2008

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|--|---|----|
| 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? | : | M. |
| 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. Spark Steel Sales, Mandi Gobindgarh

...Appellants

[Rep. by Mr. Bipin Garg, Advocate.]

Vs.

CCE, Chandigarh

Respondent

[Rep. by Mr. S. Gautam, Authorized Representative (DR)]

CORAM: Mr. P.K. Das, Member (Judicial)

Stay order No. 185 to 189/08-sm(BR)

Final Order No. 399/08-sm(BR) Dated: 4.2.2008

Per P.K. Das:

Since issue involved in these appeals is in narrow compass, therefore, these appeals are taken up for hearing after granting the stay.

2. After hearing both the sides and on perusal of the records, it is seen that the Commissioner (Appeals) rejected the appeals as time barred. It is seen from the impugned order that the appellants received the adjudication order on 15.6.2007.

3. Ld. Advocate drew the attention of the Bench to the letter dated 5.11.2007 from the Superintendent of Central Excise enclosed with copy of Adjudication Order.

4. I find that the Commissioner (Appeals) dismissed the appeals without affording any personal hearing. As such, the impugned orders are set aside and the matter is remanded back to the Commissioner (Appeals) to decide the issue after granting proper opportunity of personal hearing. These appeals are allowed by way of remand.

Order dictated & pronounced in open court on 4.2.2008.

(P.K. Das)
Member (Judicial)

Ckp.