

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/2537/2006 – SM [BR]

Date 21/01/2009

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

To:
C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs
Respondent

GUPTA STEEL ROLLING MILLS

I am directed to transmit herewith a certified copy of **Final order No. 88 / 2009 - SM[BR]** dated 16.1.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

GUPTA STEEL ROLLING MILLS

28-A, INDL. AREA-A, EXTN., LUDHIANA

2. Adv. / Consult

NONE;-----

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 Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

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

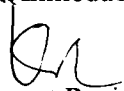
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagaraya Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd. B-XI/8183, Vasant Kunj, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

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Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No. 2537/2006-SM(BR)

(Arising out of order in appeal No.319/CE/Chd/06 dated 26.4.06
passed by the Commissioner of Central Excise & Customs
(Appeals), Chandigarh)

CCE, Ludhiana

Appellant
(Rep. by Shri Sansar Chand, DR)

Vs

M/s Gupta Steel Rolling Mills

Respondent
(Rep. by none)

Coram: **Hon'ble Mr. D.N. Panda, Judicial Member**

Date of Hearing: 9.1.2009

Final Order No. 88/09-SM(DR) +2008-

Per D.N. Panda:

None is present for the respondent. The learned DR submits that the learned Commissioner himself confirmed at page 4 of the order that there was no reply to show cause notice and without granting any personal hearing, the adjudicating authority has decided the matter. Hence he prays that the matter may be remanded back to the adjudicating authority.

2. Heard the learned DR as no one is present for respondent.

3. At page 4 of the order, the learned Commissioner has *observed* that adjudicating authority has not at all followed the principles of natural justice in deciding the matter. In view of

violation of principles of natural justice, the matter is remanded back to the learned Adjudicating Authority to grant opportunity of personal hearing to the appellants to defend their case and decide the case.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*