

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/4056/2004 – SM[BR]

Date 01/06/2009

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

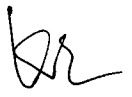
To :
M/S JAGAT METALS
TRILOKPUR ROAD, KALAAMB, DISTT. SIRMOUR
(H.P.)
M/S JAGAT METALS

C.C.E. CHANDIGARH

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 499 / 2009 –SM[BR]** dated 15.5.2009
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

PLOT NO 19, SEC 17-C, CHANDIGARH

2. Adv. / Consult

NONE;-----

3 S.D.R

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

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications. M-93, Marg. 46, Saket, New Delhi 110017

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

13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

14 Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

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Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeal No.4056 of 2004-SM (BR)

[Arising out of Order-in-Appeal No.754/CE/CHD/03 dated 8.8.2003 passed by
the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing:15.05.2009

Date of Decision:15.05.2009

For approval and signature:

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

-
1. Whether Press Reporters may be allowed to see
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?
-

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: y.l.

M/s. Jagat Metals

[Rep. by None.]

....Appellants

Vs.

CCE, Chandigarh

[Rep. by Shri R.K. Verma, DR]

...Respondent

CORAM: **Mr. P.K. Das, Member (Judicial)** (BR)
Final Order No. 499/09-8/...../Dated:15.05.2009

Per P.K. Das:

After hearing the ld. DR and on perusal of the records, I find that
the Commissioner (Appeals) dismissed the appeal on the ground of
limitation. It has been observed that the appeal against the order-in-

original^{way} issued on 31.5.2000 and the appellant filed appeal on 29.01.2001 before the Commissioner (Appeals). There is no indication of the date of communication of the Adjudication order.

2. It appears that the impugned order was passed without hearing the appellants. Hence, the impugned order is set aside and remanded back to the Commissioner (Appeals) to decide afresh after examining the date of communication of the order. Needless to say that the Commissioner (Appeals) shall give proper opportunity of hearing to the appellants. The appeal is allowed by way of remand.

[Order pronounced in open court on 15.05.2009.]

(P.K. Das)
Member (Judicial)

Ckp.