

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/1027/2009 – SM[BR]

Date 21/12/2011

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

To :

M/S VARUN FABRICS LTD.

**GALI BANKE BEHARI, P.O.-KHANNA NAGAR,
BATALA ROAD, AMRITSAR.
M/S VARUN FABRICS LTD.**

Appellant

Vs

Respondent

C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)

I am directed to transmit herewith a certified copy of **Final order No. 898 / 2011-SM[BR]** dated 30.11.2011
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. JALLANDHAR(HQ. AT CHANDIGARH)
C.R.BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH.

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New

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

7. Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -

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

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

11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070

12. Office Copy

13. Guard file



Assistant Registrar
(SM Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066**

COURT NO. II

Central Excise appeal No. 1027/2009-SM

[Arising out of Order-in-Appeal No. 16/CE/APPL/2009 dated 2.2.2009 passed by the Commissioner (Appeals), Central Excise, Jalandhar].

Date of Hearing: 30th November, 2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

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. Varun Fabrics Limited

Appellant

Vs.

CCE, Jalandhar

Respondent

Present for the Appellant : Shri Hemant Bajaj, Advocate.

Present for the Respondent : Shri P.K. Sharma, D.R.

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

FINAL ORDER NO. 898/2011 SM (BR)

Per D.N. Panda:

Both sides agree that they will coordinate with each other in respect of two amounts in question. So far as dispute relating to the amount of Rs. 15989/- is concerned

Shri Bajaj, learned Counsel states that since the factory is under closure they cannot lead evidence in support of claim relating to that amount. So far as claim relating to Rs. 2,35,459/- is concerned Shri Bajaj also says that the appellant was not granted fair opportunity of hearing since relied upon documents were not given to them. Therefore, in all fairness the adjudicating authority should examine the entire pleading and evidences that shall be led by the appellant so that there may not be further grievance of denial of justice.

2. In view of the above submissions of the learned Counsel learned D.R. agrees to the remand.

3. Consequently, appeal is disposed with remand of the matter to the Adjudicating Authority to pass a reasoned and speaking order dealing with the pleading and evidences of the appellant in respect of matter in controversy.

(Pronounced in the open Court)

(D.N.PANDA)
JUDICIAL MEMBER

RK