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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

Date 05/05/2010

Appeal No. E/1137/2006-1138/2006 - EX[DB]

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

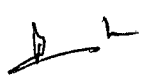
To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR 208005.
C.C.E. KANPUR

Appellant
Vs
Respondent

2010 EX[DB] dated 30-4-10

M/S MAYUR LEATHER CRAFTS INTERNATIONAL

I am directed to transmit herewith a certified copy of Final order No. 235-236/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S MAYUR LEATHER CRAFTS INTERNATIONAL
19-B, DADA NAGAR, KANPUR.

2. Adv. / Consult
MR. BIPIN GARG

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

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

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

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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

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

13 Office Copy

14 Guard file

15. MAYUR INDUSTRIES.
19-B, DADA NAGAR, KANPUR

16. Tax India Online.Com (P) Ltd.
Unit No.1, 2nd Floor, Vasant Aracade, Nelson Mandela Road,
Vasant Kunj, New Delhi-70


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi
COURT-III

Date of hearing/decision: **27.4.2010**

Excise Appeal No. 1137-1138 of 2006-Ex.

[Arising out of order-in-Appeal No. 346-47/CE/APPL/KNP/2005 dated 23.9.2005 passed by the Commissioner (Appeals), Customs & Central Excise, Kanpur]

For approval and signature:

Hon'ble Dr. Chittaranjan Satapathy, Technical Member
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.	yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	yes
3	Whether Their Lordships wish to see the fair copy of the Order?	seen
4	Whether Order is to be circulated to the Departmental authorities?	yes

CCE, Kanpur

Appellant

Vs.

M/s Mayur Leather Crafts International &
M/s Mayur Industries

Respondent

Appearance:

Appeared for the Appellant - Shri Sumit Kumar, DR

Appeared for the Respondent - Shri Atul Gupta, C.S.

Coram:

Hon'ble Dr. Chittaranjan Satapathy, Technical Member
Hon'ble Shri D.N. Panda, Judicial Member

FINAL Order No. 235-236/10-Ex.

Per Dr. Chittaranjan Satapathy :

Heard both sides. We find that the lower appellate authority
has recorded in his finding that the original authority has denied

the exemption in toto without giving any reasons for denial. He has also ^{recorded} ~~submitted~~ that the assessee-respondent has not been allowed cross-examination to prove their view points before the original authority. As such, we find that the lower appellate authority has come to the conclusion that the principles of natural justice has not been followed by not passing a speaking order and not allowing cross-examination. In view of the facts and circumstances of this case, ^{since} the principles of natural justice have been violated by original authority, the same cannot be cured at the appellate level and the matter has to be re-decided by the original authority. Hence we dispose of the appeal directing the original authority to re-decide the matter following the principles of natural justice and ^{to} give an adequate opportunity of hearing to the assessee-respondent before passing a ^{fresh} order. The appeals are disposed of in the above terms.

(Dictated & pronounced in open Court)

(DR. CHITTARANJAN SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM