

GRAM : CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

BENCH : NB (SM)

Appeal No. E/1329 & 1330, 1331 to 1334/00

Dated : 25/1/2001

E/1335, & 1336 to 1339/00 - NB (SM)

CEGAT

NEW DELHI

To,

Dr. G. M. (Excise)
M/S B.H.E.L.

B.I. VI Annexure W.W.C.F.

Bhopal.

In the matter of :

M/S B.H.E.L.

Appellant

vs.

CCE Bhopal

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/117-127/2001-NB(SM)
Dated : 19-1-2001 passed by the Tribunal under Section 35-C(1) of Central Excise & Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to :

Asstt. Registrar

NB (SM)

1. CCE Bhopal

2. CCE/CE/ (Appeal) Bhopal

3. Chief Commissioner of Central Excise / Customs. Jaipur

4. Adv. / Consult. Shri Madhus Baya. Accts. officers.
90 Appellants

5. S.D.R

6. JCDR

7. Bar Association, CEGAT, New Delhi

8. Library, CEGAT, New Delhi

9. Director (Review), C.B.E.C. North Block, New Delhi

10. Guard File.

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

12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003

13. M/s Lex Site Com. Ltd., Mumbai

14. Office Copy

15. M/s capital law House,

16. M/s cen-cus publication.

Asstt. Registrar

CUSTOMS EXCISE AND GOLD (CONTROL) APPELLATE TRIBUNAL,
NEW DELHI

E/Appeal Nos. 1329 & 1330/2000-NB(SM)

(Arising out of Order-in-Appeal No. 167-168/APPL/BPL/2000 dated 31.1.2000 passed by the Commissioner (Appeals), Central Excise, Bhopal)

E/Appeal Nos. 1331 to 1334/2000-NB(SM)

(Arising out of Order-in-Appeal No. 158 to 162/CE/BPL/2000 dated 1.2.2000 passed by the Commissioner (Appeals), Central Excise, Bhopal)

E/Appeal No. 1335/2000-NB(SM)

(Arising out of Order-in-Appeal No. 169-170/CE/BPL/2000 dated 24.1.2000 passed by the Commissioner (Appeals), Central Excise, Bhopal)

E/Appeal Nos. 1336 to 1339/2000-NB(SM)

(Arising out of Order-in-Appeal No. 171-177/CE/BPL/2000 dated 24.1.2000 passed by the Commissioner (Appeals), Central Excise, Bhopal)

M/s. B.H.E.L.

Appellants,
Reptd. by Sh. Madhur Baya, Accts. Officer

Versus

CCE, Bhopal

Respondent,
Reptd. by Sh. Swatanter Kumar, JDR

FINAL ORDER NO. A/117-127/01/NB CE/m/
DATED 19.1.2000

Per V.K. Agrawal:

These are 11 appeals filed by M/s. B.H.E.L. against different Orders passed by the Commissioner (Appeals) dismissing their appeals for non-compliance with the interim Stay Order passed by him.

2. Though these matters were listed for hearing of only stay petitions but as the issue involved is in very narrow compass, I have taken all the appeals for disposal

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with the consent of both the sides. Accordingly, the recovery of the dues are stayed in all these matters.

3. The Commissioner (Appeals) has dismissed appeals for non-compliance with the requirement of predeposit of duty under Section 35F of the Central Excise Act without affording any personal hearing to the Appellants. I also notice that no personal hearing was even granted at the time of passing the interim Stay Order nor the Commissioner (Appeals) considered the application for modification of the interim stay order filed by the Appellants. As the impugned orders had been issued in gross violation of Principle of Natural Justice all the Orders are set aside and the matters are remanded to the Commissioner (Appeals) with the direction to first hear the stay applications after affording reasonable opportunity of hearing to the Appellants and thereafter decide the appeals in accordance with law. All the appeals are allowed by way of remand.

(V.K. AGRAWAL)
MEMBER (TECHNICAL)

Dated 23rd January, 2001

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