

BENCH NB(SM)Appeal No. E/3102/2000 NB(SM)Dated : 9/2/07CEGAT
NEW DELHI

To,

M/s M.P. State CooperativeOil Seed Growers Federation Ltd.Banapura, Seoni, Malwa
Distt. - Hoshangabad (M.P.)

In the matter of :

M/s M.P. State Cooperative Oil Seed Growers Federation Appellant

vs.

CCE Bhopal

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/200/01/NB(SM)
 Dated : 9.1.2007 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 :

1. CCE Bhopal
2. CCE/LCC (Appeal) Bhopal
3. Chief Commissioner of Central Excise / Customs: Jaipur
4. Adv. / Consult. Sh O. J. Chacko, Adv.
355/2-e Saket Nagar,
Bhopal (M.P.)
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 Census Publication.

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 NB(SM)

BLL
 Asstt. Registrar

CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL
NEW DELHI.

Appeal No.E/3102/2000 NB (SM)

(Arising out of Order-in-Appeal No.775-CE/BPL/2000 dated 11/18.7.2000 of the Commissioner of Central Excise (Appeals), Bhopal).

M/s. M.P. State Cooperative Oil ...Appellants
Seed Growers Federation
Rep. by Shri O.J. Chacko, Advocate

Vs.

CCE, Bhopal ...Respondents
Rep. by Shri M.D. Singh, SDR

CORAM: SHRI LAJJA RAM, MEMBER (T)

FINAL Order No. A/250/01/NB (CFM) /Dated:9.1.2001

PER LAJJA RAM:

Shri O.J. Chacko, Advocate submits that the main ground taken by the appellants in their grounds of appeal before the ld. Commissioner of Central Excise (Appeals) was of limitation. The appellate authority had not discussed the same. Without going into the merits of the case, the appeal has been disposed of by the following order:

"6. It is clear from the facts narrated above that the appellants have absolutely no defence for their stand and that the action of the adjudicating officer in confirming the demand is legally correct and sustainable."

The ld. Advocate also submits that the Commissioner (Appeals) has noted in his order that the date of hearing was fixed on 6.7.2000 while in fact the hearing was fixed on 10.07.2000 and that the appellants have prayed for adjournment on 10.07.2000 on the ground that their Central Excise Consultant was not available and this communication was received in the office of the Commissioner on 10.07.2000.

He submits that no opportunity was given to the appellants to explain their case.

2. Shri M.D. Singh, SDR submits that the Commissioner (Appeals) has noted the issues involved and had passed order based on those facts. As regards the limitation, he submits that this point finds no mention in the discussion by the appellate authority.

3. I find that it is a very old matter and the demand relates to the year 1985. The issue involved is that of oil cess and the appellants is a State Cooperative Organisation of Madhya Pradesh Government. The matter is pending for considerable time but as the order does not deal with the relevant aspects, it is not possible for the Tribunal to take a final view and

reluctantly, the matter has to be remanded back to the jurisdictional Commissioner of Central Excise, who should provide an effective opportunity of hearing to the appellants, dealing with their contentions particularly with regard to limitation and then pass a speaking appealable order at the earliest. Needless to say that unless all the issues are discussed, it is very difficult for appellate forum to dispose ^{of} the matter on merits. It leads to delays. Thus, without going into the merits of the case, the matter is remanded to the jurisdictional Commissioner of Central Excise (Appeals) with the above observations.

4. The appeal is thus allowed by way of remand. Ordered accordingly.

Order dictated & pronounced in the Open Court on 9.1.2001.

(LAKJJA RAM)
MEMBER (T)

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