

AM : 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/1608/2000/NB(SM)

Dated : 16/2/2001

CEGAT

NEW DELHI

To,

M/s Shree Silica Products (P) Ltd

F-947-48, Road NO 14,

VK I Area,

Jaipur (Rajasthan).

In the matter of :

M/s Shree Silica Products (P) Ltd

Appellant

vs.

CCE Jaipur

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/287/01/NB(SM)  
Dated : ..... 13/2/2001 ..... 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 Jaipur - I
2. CCE / CC / (Appeal) Jaipur
3. Chief Commissioner of Central Excise / Customs. Jaipur
4. Adv. / Consult. Sh. KK Bhand, Adv  
136-B, Pocket-C  
Siddhartha Extn. N Delhi 14.
5. S.D.R - NB(SM)
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. Com-ens.

Asstt. Registrar  
NB(SM)

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

E/Appeal No. 1608/2000-NB(SM)

(Arising out of Order-in-Original  
C.No.V(Per)30/35/97/3356 dated 7.5.1999 passed by the  
Comissioner, Central Excise, Jaipur)

M/s. Shree Silica Products (P) Ltd. Appellants,  
Reptd. by Sh. K.K. Anand, Advocate

Versus

CCE, Jaipur Respondent,  
Reptd. by Sh. M.D. Singh, JDR

FINAL ORDER NO. A/287/01/NB CE/M  
DATED 13.2.2001

Per V.K. Agrawal:

Shri K.K. Anand, learned Advocate, submitted that M/s. Shree Silica Products Pvt. Ltd. the appellants, are engaged in the manufacture of Non-alloy Steel Ingots which are chargeable to duty under Section 3A of the Central Excise Act; that they had filed claim for abatement unde Rule 96ZO under their letter dated 1.12.1998 as their production of ingots and billets remain closed continuously for more than 7 days from 31.1.98 to 10.2.98; that they had informed the Asstt. Commissioner unde their letter dated 2.2.98 regarding closure of production and also intimation regarding start of production under their letter dated 10.2.98; that the Commissioner under the impugned Order allowed the abatement only for 7 days. He, further, submitted that their production was closed from 31.1.98 but the intimation about the same could be given to the

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Department only on 2.2.98 as 31st January, and 1st February were closed holidays for the Central Government; that the impugned Order has been passed without issuing any show cause notice and without affording any opportunity of hearing to them; that the Gujarat High Court in the case of Anjani Synthetics Ltd. vs. U.O.I., 2000 (36) RLT 136 (Gujarat) remanded the matter as the Order refusing the abatement was passed without affording an opportunity of hearing to the petitioner. It was held by the Gujarat High Court that the Order suffered from the voice of non-hearing. As in the present matter also the Order suffers from violation of principle of natural justice the impugned Order is set aside and the matter is remanded to the Commissioner with the direction to consider the request made by the petitioner after giving him opportunity of hearing and to pass speaking Order.

(V.K. AGRAWAL)  
MEMBER (TECHNICAL)

Dated 14th February, 2001

RK