

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/2140/2000 - NB (SM)

Dated : 21/3/2001

CEGAT
NEW DELHI
To,

M/s R.K. Plate & Re-rolling Mills
G.T. Road,
Mandi Gobindgarh (PB)

In the matter of :

M/s R.K. Plate & Re-rolling Mills Appellant
vs.
CCE Chandigarh Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/380/2001-NB (SM)
Dated : 5-3-2001 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 :

^{llc}
Asstt. Registrar
NB (SM)

1. CCE Chandigarh
2. CCE / ~~CE~~ / (Appeal) Chandigarh
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult. Shri K.K. Anand, Adv.,
A-5, Basement, Lajpat Nagar-II,
New Delhi - 24.
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 Cen. cus Publication.
16. M/s Law Info-tech Resources (P) Ltd.,

^{llc}
Asstt. Registrar

4. Heard both sides.

5. In this case the appellants produced the evidence in the shape of certificates issued by the suppliers of the goods. This evidence was not considered by the lower authorities. Therefore, the impugned order is set aside and the matter is remanded to the adjudicating authority for de novo adjudication and the appellants are directed to produce the evidence in support of their claim before adjudicating authority and the adjudicating authority will decide ^{/the matter afresh} after affording an opportunity of personal hearing. The appeal is disposed of by way of remand.

(S.S. KANG)
MEMBER (JUDICIAL)

Dated : 5.3.2001.

/RANA/