

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Appeal No. C/230 /2010-236 /2010,481-482/2010,119 /2011 - CU[DB]

Date **07/09/2011**

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

To : M/S. DUGGAL EXPORTS
617, STREET NO.7,
KASHMIR NAGAR, LUDHIANA.

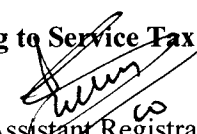
M/S. DUGGAL EXPORTS

Appellant

C.C. (ICD) NEW DELHI

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No.C/384-393/ 2011 CU[DB]** dated 30.08.2011
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C. (ICD) NEW DELHI
ICD, TUGHLAKABAD,
NEW DELHI 110020.
2. Adv. / Consult
MR. PRADEEP JAIN, (ADVOCAT)
370-371/2, FIRST FLOOR,
SAHI HOSPITAL ROAD,
JANGPURA, NEW DELHI-110014.
SHRI P.C. JAIN, ADV.
332, ARAVALI APPARTMENTS,
ALAKNANDA, NEW DELHI - 110 019.
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file
14. **M/S CANNON SHIPPING CO. LTD.**
317, MAHINDER CHAMBERS, 3RD FLOOR,
619/28 W.T.PATIL MARG, OPP. PEPSI/DUKES FACTORY,
CHEMBUR, MUMBAI-400071.


Assistant Registrar
(Customs Appeal Branch)

⊗ Please see rest of the addresses at back.

SH. SUBHASH DUGGAL,
HOUSE NO. 86-K, SARABHA NAGAR,
LUDHIANA.

M/S ARUN GUPTA,
BLOCK NO. 3, VILLA NO. 41,
CHARMSWOOD VILLAGE, EROSE GARDEN
FARIDABAD (HARYANA)

JAGDISH DUGGAL
H. NO. 38-G, SARABHA NAGAR,
LUDHIANA.

SUNIL DUGGAL
H. NO. 38-G, SARABHA NAGAR,
LUDHIANA.

M/S DIMPLE EXPORTS ,
617, STREET NO.7, KASHMIR NAGAR,
LUDHIANA.

GAURAV DUGGAL
H. NO. 86-K, SARABHA NAGAR,
LUDHIANA.

M/S. S G EXPORTS
617, STREET NO.7, KASHMIR NAGAR,
LUDHIANA.

M/S. DIMPLE KNITWEARS EXPORTS
617, STREET NO.7, KASHMIR NAGAR,
LUDHIANA.

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Customs Appeal Nos. 230-236/2010, 481-482/2010 & 119/2011

[Arising out of Order-in-Original No. 08/2010 dated 29.1.2010 passed by the Commissioner of Customs, New Delhi]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Rakesh Kumar, Member (Technical)

-
1. Whether Press Reporters may be allowed to see : No
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
2. Whether it should be released under Rule 27 : No
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
3. Whether Their Lordships wish to see the fair : Seen
copy of the Order?
4. Whether Order is to be circulated to the : Yes
Departmental authorities?
-

M/s. Duggal Exports
Shri Gaurav Duggal
Shri Jagdish Duggal
Shri Sunil Duggal
M/s. S.G. Exports
M/s. Dimple Knitwear Exports
M/s. Cannon Shipping Corpn.
M/s. Dimple Exports
Shri Subhash Duggal
Shri Arun Gupta

Appellants

Vs.

Commissioner of Customs
New Delhi

Respondent

Appearance:

Shri Pradeep Jain, Shri P.C. Jain and Shri Chawla,
 Advocates for the appellants
 Shri Sunil Kumar, and Shri Sonal Bajaj, SDR for the Respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
 Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing/decision : 29.08.2011

Final ORAL ORDER NO. C/384-393/11

Per Archana Wadhwa (for the Bench):

After ascertaining the compliance with the stay order No. C/255 to 264/2011 dated 1.8.2011, we proceed to decide the appeal itself, as observed in the stay order.

2. Without going into the detailed facts of the case, we find that the present impugned order stands passed by the adjudicating authority in violation of principles of natural justice. Though we feel that the adjudicating authority has offered five different dates for personal hearings to the appellants but the fact remains that neither date was attended by the noticee. Further, no reply was filed by various noticees except M/s. M/s. Cannon Shipping Corpn. Though we are of the view that there was lapse on the part of the assessee in not filing replies and in not attending hearing, but are also of the view that in the absence of any defence reply filed by the appellants and the views of

the adjudicating authority on the same are being not available makes us handicap to proceed with the matter.

3. In view of the above, we set aside the impugned order and remand all the matters to the adjudicating authority. The appellants are directed to file replies within a period of 8 weeks from today and to attend the hearing as and when fixed by the adjudicating authority. The appellants would not seek unnecessary adjournments. Thereafter, the adjudicating authority would decide the matters as soon as possible.

4. All the appeals are disposed of in the above manner.

(Pronounced in the open Court)

(Archana Wadhwa)
Member(Judicial)

(Rakesh Kūmar)
Member(Technical)