

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

Date 12/01/2011

Appeal No. E/3162/2010 - EX(DB) & E/S/2940/2010-EX

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

To :
M/S NATIONAL GEN. IND. LTD.,
9TH MILE STONE, GT ROAD, MOHAN NAGAR,
GHAZIABAD.
M/S NATIONAL GEN. IND. LTD.,

C.C.E. GHAZIABAD

STAY ORDER NO.32/2011-EX
2011

I am directed to transmit herewith a certified copy of Final order No. 14/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant
Vs
Respondent
EX(DB) dated 07-1-11


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. GHAZIABAD
C.G. O. COMPLEX-II, KAMLA
NEHRU NAGAR, GHAZIABAD
201302
2. Adv. / Consult
MR. RAJESH CHHIBBER
FA/9, NEW KAVI NAGAR,
GHAZIABAD
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 - 17
7. Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai - 17
8. M/s. Deenarchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd. LAW House. 1-8. Sector - 10, Faridabad 121003 (Harvana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Date of Hearing: 5.1.2011

Excise Stay Appn. No.E/S/2940/2010 in
Excise Appeal No.E/3162/2010

National General Industries Ltd.

...Appellant

Vs.

CCE, Ghaziabad

... Respondent

Present for the Appellant : Shri.R.Chibber, Advocate
Present for the Respondent: Shri.V. Chaudhry, DR

Coram: HON'BLE MR.D.N.PANDA, JUDICIAL MEMBER
HON'BLE MR. MATHEW JOHN, TECHNICAL MEMBER

STAY ORDER NO. 32 / 2011-EX DATED: 5.1.2011
Final Order No. 14 / 2011-EX
PER: D.N.PANDA

Ld. Counsel appearing on behalf of the appellant submits
that the appellant was deprived of ^{process of} justice to lead its evidence
for consideration. For that reason, the authority took a ^{harsh}
decision only because the documents were not before him.
^{Point} he shall succeed on merits, if the documents are
^{made} available ^{to him}. He brings out an incident appearing in pages 92-98
of the appeal folder to demonstrate that such similar matter
was considered by the authority by order dated 29.4.2010 and
the appellant got relief.

2. Ld. DR submits that certain issues are not clear from the order.

3. Having heard both sides, we are of the opinion that the Id. Appellate Authority shall do well to decide the issue getting evidence from the appellant by **8th Feb., 2011** and ^{appellant} shall make application to the appellate authority to fix the date of hearing.

4. When the aforesaid proposition come out we dispense with the requirement of pre-deposit and we remand the matter to the Id. Appellate Authority, who may be able to ^{be} guided by the order dated 30.8.2010 available on his record. By this, we do not restrict his power to examine the material that shall come before him to adjudicate the matter properly, *afresh*

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

Anita