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

Date 24/11/2011

Appeal No. E/1376/2005-1382/2005,1394/2005 - EX[DB]

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

To :
M/S TRIVENI GLASS LIMITED
1, KANPUR ROAD, ALLAHABAD
211001

M/S TRIVENI GLASS LIMITED Appellant
Vs
C.C.E ALLAHABAD Respondent

I am directed to transmit herewith a certified copy of **Final order No.967-974/ 2011 EX[DB]** dated 22-11-11 passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E ALLAHABAD
38, M.G.MARG, CIVIL LINES,
ALLAHABAD

2. Adv. / Consult
MR.V.LAKSHMI KUMARAN
B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New Delhi
6. M/s Centax Publictions 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

Assistant Registrar
(Excise Appeal Branch)

P.T.O.-2,

14. SHRI A. CHATTERJEE, M/S TRIVENI GLASS WORKS LTD.
1 KANPUR ROAD, ALLAHABAD.

15. SHRI R.M. DAS, M/S TRIVENI GLASS WORKS LTD.
1 KANPUR ROAD, ALLAHABAD.

16. SHRI A.K. DHAWAN, M/S TRIVENI GLASS WORKS LTD.
1 KANPUR ROAD, ALLAHABAD.

17. SHRI P.N. AGRAWAL, C/O M/S TRIVENI GLASS WORKS LTD.
1, KANPUR ROAD, ALLAHABAD.

18. SHRI R.K. SINHA, M/S TRIVENI GLASS WORKS LTD.
1 KANPUR ROAD, ALLAHABAD.

19. SHRI J.K. AGRAWAL, C/O M/S. TRIVENI GLASS WORKS LTD.
1, KANPUR ROAD, ALLAHABAD.

20. SHRI H.B. GRAY, C/O M/S TRIVENI GLASS WORKS LTD.
1, KANPUR ROAD, ALLAHABAD.

AR-IX

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
DIVISION BENCH
COURT NO.3
Excise Appeal No.1376-1382 of 2005
Excise Appeal No.1394 of 2005
(Arising out of Order-in-Original No.54/2004 dt.30.12.2004 passed by the CCE, Allahabad)

Date of Hearing/Decision: 16.11.2011

For approval and signature:
Hon'ble Mrs.Archana Wadhwa, Member (Judicial)
Hon'ble Mr.Mathew John, Member (Technical)

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

M/s.Triveni Glass Limited
Shri J.K.Agarwal
Shri P.N.Agarwal
Shri H.B.Gray
Shri R.K.Sinha
Shri A Chatterjee
Shri R.M.Das
Shri A.k.Dhawan

Appellant

Vs.

CCE, Allahabad

Respondent

Present for the Appellant: Shri B.L.Narsimhan, Advocate
Present for the Respondent: Shri B.K.Singh, JCDR

Coram: Hon'ble Mrs.Archana Wadhwa, Member (Judicial)
Hon'ble Mr.Mathew John, Member (Technical)

FINAL **ORDER NO.** 967-974/2011-EX

PER: ARCHANA WADHWA

Both sides duly represented by Shri B.L.Narsimhan, learned Advocate appearing for the appellants and Shri B.K.Singh, learned

JCDR appearing for the Revenue fairly agree that the impugned order stands passed by the Commissioner in the absence of detailed reply by the appellants. Learned Advocate fairly agrees that there was lapse on the part of the assesee ~~not to file~~ in filing reply well within time. However, he submits that the detailed written submissions filed before the Tribunal are in the nature of written reply but agrees that as the matter relates to clandestine clearance, the same is required to be considered by the original adjudicating authority. Both sides pray for setting aside the impugned order and remanding the matter to the Commissioner for fresh decision.

2. In view of the above and without expressing any opinion on the merits of the case, we set aside the impugned order on the ground of violation of principle of natural justice and remand the matter to the adjudicating authority for fresh decision. Needless to say that the appellants shall file reply as soon as possible and the Commissioner shall re-adjudicate the matter, after observing the principle of natural justice, with~~out~~in four months from today. The appeals stand disposed of in the manners.

(Pronounced in the open court)

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

(MATHEW JOHN)
MEMBER (TECHNICAL)

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