

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –III

E/ROA/51698/2016

Excise Appeal No.E/58797/2013-ST [DB]

[Arising out of Order-in-Original No. COMMISSIONER/RPR/
CEX/55/2013 passed by the Commissioner, Central Excise,
Raipur]

M/s.MSP Steel & Power Ltd.

...Appellant

Vs.

CCE, Raipur

... Respondent

Present for the Appellant : Ms.Priyanka Goel, Advocate
Present for the Respondent: Mr.G.R. Singh, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)

Date of Hearing/Decision: 20.01.2017

FINAL ORDER NO. 50832/2017

PER: S.K. MOHANTY

The appellant has filed this Miscellaneous Application for restoration of appeals and for recalling the order dated 19.10.2016 passed by this Tribunal in Appeal No. E/58797/2013. The reason explained for non-appearance by the appellant seems reasonable and in the interest of justice, the Miscellaneous Application is allowed and the order dated

19.10.2016 is recalled in so far as the same relates to the appellant M/s. MSP Steel and Power Ltd.

2. With the consent of both sides, the appeal is taken up for hearing today. The Id. Advocate appearing for the appellant submits that the adjudication order dated 31.03.2013 was passed by the Commissioner, Raipur against 11 noticees, who have filed appeals before this Tribunal. In respect of 7 appeals, the matter was remanded by the Tribunal to the Original Authority for deciding the matter afresh. The Id. Advocate has referred to the order dated 20.10.2016, wherein Tribunal in the case of Rameswaram Steel & Power Pvt. Ltd. [Final Order No.54384/2016] has remanded the matter to the Original Authority for deciding the matter afresh. The said order was passed by the Tribunal by relying on the appeals of 5 other appellants, who were also the co-noticees before the Original Authority.

3. Therefore, in line with the order dated 27.01.2015 & 20.10.2016 of this Tribunal, we remand the matter to the Original Authority for re-adjudication of the matter since the issues involved are identical. The appeal is disposed of in above terms.

[Dictated and pronounced in the open Court]

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)
Anita

(S.K. MOHANTY)
MEMBER (JUDICIAL)