

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 10.3.2017

Appeal No. E/57418/2013 & E/57894/2013-DB

(Arising out of Order-in-Original No. Commissioner/RPR/CEX/34/2013 dated 28.2.2013 passed by the Commissioner of Customs & Central Excise, Raipur)

M/s Monu Steels
Shri Lal Bahadur Yadav

Appellant

Vs.

CCE & ST, Raipur

Respondent

Appearance

Ms. Astha Gupta, C.A. - for the appellant

Shri H.C. Saini, D.R. - for the respondent

**CORAM: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 52312-52313/2017

Per Justice Dr. Satish Chandra:

The present appeals have been filed against the Order-in-Original No. 34/2013 dated 28.2.2013. The appellant vide his various letters has submitted that due to financial crisis, they cannot engage any counsel, so the appeal may be decided on merit. However, Ms. Astha Gupta, C.A. appeared in case of Shri Lal Bahadur Yadav.

2. After hearing all the parties and on perusal of record, it appears that in the case of the assessee (Monu Steels), the matter has come up in another Appeal No. E/56303/2013 where the Tribunal

vide its order dated 9.3.2017 has remanded the matter back to the adjudicating authority for de novo adjudication.

3. By following our earlier order (*supra*), we set aside the impugned order and remand the matter back to the adjudicating authority for de novo adjudication. When the matter is remanded to the original authority to decide the issue de novo, the issue of penalty in the case of Director Shri Lal Bahadur Yadav (Appeal No. E/57894/2013) is also remanded to the original authority for fresh adjudication but by providing an opportunity of hearing to the assessee. Additional evidence, if need be, may be admitted as per law.

4. In the result, both the appeals filed by the appellants are allowed by way of remand.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

(Justice Dr. Satish Chandra)
President

RM