

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

Date of Hearing/Decision: 7.4.2017

Appeal No. E/58577/2013-DB

(Arising out of Order-in-Original No. 07/2013/CEX/JPR-II-Comr. dated 30.3.2013 passed by the Commissioner of Central Excise, Jaipur)

CCE, Jaipur-II

Appellant

Vs.

M/s Trinetra Cement Ltd.

Respondent

Appearance

Shri M.R. Shrama, D.R. - for the appellant

Shri Hemant Bajaj, Advocate - for the respondent

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

Final Order No. 52837/2017

Per Justice Dr. Satish Chandra:

The present appeal is filed by the Department against the Order-in-Original No. 7/2013 dated 30.3.2013.

2. After hearing Shri M.R. Sharma and Shri Hemant Bajaj, Id. Counsels for the parties and on perusal of record, it appears that against the impugned order, cross appeal was filed by the assessee (E/58606/2013 dated 9.11.2016). In the said appeal, the Tribunal has set aside the impugned order and remanded the matter to the adjudicating authority for de novo proceedings.

3. By following our earlier order (*supra*), we also remand the issue raised in the departmental appeal to the adjudicating authority to decide the issue *de novo* but by providing an opportunity of hearing to the respondent. Additional evidence, if need be, may be admitted as per law.

4. Ld. Counsel for the assessee –Respondent has informed that the adjudicating authority has not decided the matter till date. When it is so then adjudicating authority may decide both the appeals together.

4. In the result, the appeal filed by the Department is allowed by way of remand.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

(Justice Dr. Satish Chandra)
President

RM