

**CUSTOMS EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,**

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 19.04.2017

Appeal No. E/55290/2013-EX[DB]

[Arising out of the Order-in-Appeal No. 56/CE/DLH/2012 dated 12.10.2012, passed by the Commissioner of Central Excise, Delhi]

M/s. Narendra Sanitary Appliances ... Appellant

Vs.

C.C.E. Delhi-I ... Respondent

Appearance:

Present Shri H.K. Shekhar, Advocate for the appellant
Present Shri M.R. Sharma, DR for the respondent

**Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
 Hon'ble Mr. V. Padmanabhan, Technical Member**

FINAL ORDER No. 53012/2017

Per Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 56/2012 dated 12.10.2012.

2. On 26.09.2010 a search was conducted at the Business premises of the appellant. The appellant is a trader dealing in different types of bathrooms accessories / sanitary goods / clamps / taps & cocks and valves falling under Heading 73.24, 74.18, 73.07 and 84.81 of the Central Excise Tariff Act, 1985. The search warrants were also issued on various companies mentioned in the order in original para 1. There were 7 places where search was conducted. One of them was M/s. Veer Sanitary Appliances Pvt Ltd. B-10/3, Group Industrial Area Wazirpur, Delhi. In the present appeal, the dispute is regarding the seizure of goods.

3. During the course of arguments both the parties have agreed that the main notice is M/s. Veer Sanitary Appliances Pvt Ltd. and their case is still pending before the Commissioner as per the show cause notice dated 01.11.2013.

4. With the consent of both the parties, we set aside the impugned order and remand the matter to the adjudicating authority to decide the matter de-novo along with other noticees especially the main noticee M/s. Veer Sanitary Appliances Pvt Ltd. whose case is still pending.

5. In the result, appeal filed by the appellant is allowed by way of remand.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu