

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Cross Appeal No. E/18/2012-Ex[SM]

Excise Appeal No. E/2070/2011-Ex[SM]

[Arising out of Order-In-Appeal No. 98/RPR-I/2011 dated 07.06.2011
passed by Commr. (Appeals) Raipur]

Excise Appeal No. E/2077,2078,2182/2011-Ex[SM]

[Arising out of Order-In-Appeal No. 98-101/RPR-I/2011 dated
07.06.2011 passed by Commr. (Appeals) Raipur]

M/s Shri Hare Krishna Sponge Iron Pvt. Ltd. ...Appellant(s)
N.K. Ajay Kumar, Manager(Commercial)
Manoj Parasmpuria, MD
Kailash Traders (Prop. Kailash Agarwal)

Vs.

C.C.E. Raipur ...Respondent(s)

Appearance:

Mr. Kumar Vikram (Advocate) for the Appellant
Mrs. Kanu Verma Kumar (DR) for the Respondent

CORAM:

Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing/ Decision. 22.06.2017

Final Order No. 54352-54355 /2017

Per S. K. Mohanty:

The issue involved in all these appeals are identical, and as such same are taken for hearing together and a common order is being passed.

2. Heard both the sides and perused the records.

3. The issue involved in these appeals relates to clandestine manufacture and removal of goods without payment of Central Excise duty. I find that in an identical set of facts involving the same manufacturer/ trader, this Tribunal has remanded the matter

for de novo adjudication to the original authority. In line with the observations made in the Final Order No. 52349-52409/2017-Ex (DB) dated 09.03.2017, these appeals are also remanded to the original authority to decide afresh on the line of observations made by the Tribunal vide order dated 23.03.2017.

4. The appeals are disposed of accordingly. Cross objection filed by Revenue also stands disposed of.

(Dictated and pronounced in open court)

(S. K. Mohanty)
Member(Judicial)

Neha