

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

**Excise Appeal No. 56038 of 2014
Excise Appeal No. 50081 of 2015**

[Arising out of Order-in- Appeal No. 193/CE/DLH/2014 dated 15.09.2014 passed by the Commissioner of Central Excise (Appeals), Delhi I]

M/s. Naveen Industries

Appellant

Vs.

**Commissioner of Central Excise
Delhi**

Respondent

&

**Commissioner of Central Excise
Delhi**

Appellant

Vs.

M/s. Naveen Industries

Respondent

Appearance:

**Shri B B Sharma, Advocate for the Appellants-assessee
Shri H C Saini, AR for the Respondent- Revenue**

CORAM:

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

Date of Hearing/ Decision: 30.6.2017

FINAL ORDER NO. 55028-55029 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order in Appeal No. 193/CE/DLH/2014 dated 15.09.2014. Both the appeals are crossappeals filed by the parties against Order in Appeal.

2. Brief facts of the case are that during the period under consideration i.e. 2009-2011, the appellant was engaged in the manufacture of branded LPG gas cylinder regulators in the name of 'Indane' which is a brand of M/s. Indian Oil Corpn. Ltd. (IOCL). The appellant had supplied the regulator to IOCL with the brand name as well as in the open market as branded and unbranded. The Central Excise officer visited the factory as well as residential premises on 14.1.2011 and seized various record.

3. It is the allegation of Shri B B Sharma, learned Counsel that copies of seized material was never supplied to the appellant inspite of several requests. Without a copy of the seized material, the demand is not justified and against the law. He also submits that as per principles of natural justice, the appellant is entitled to have atleast photo copy of seized material. So, he made a request that matter may be remanded back to the adjudicating authority for denovo decision with the direction that copy of seized material be provided to the appellant.

4. Shri H C Saini, learned DR has no objection to it.

5. In view of the above, we set aside the impugned order and remand the matter to the adjudicating authority to decide the matter denovo after providing reasonable opportunity of hearing as well as a copy of seized material, if available. Necessary fresh evidence may be admitted as per law.

6. In the result, both the appeals are allowed by way of remand.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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