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

Excise Appeal No. E/52032/2014-Ex[SM]
[Arising out of Order-In-Appeal No. 406-409/RPR-I/2013 dated 16.12.2013 passed by Commr. (Raipur)]

Excise Appeal No. E/52889/2014-Ex[SM]
[Arising out of Order-In-Appeal No. 21/RPR-I/2014 dated 29.01.2014 passed by Commr. (Appeals-I)Raipur]

C.C.E. & S.T.- Raipur ...Appellant(s)
Kailash Traders

Vs.

Shubh Labh Ispat Pvt. Ltd. ...Respondent(s)
C.C.E. & S.T.- Raipur

Appearance:
Mr. Kumar Vikram (Advocate) for the Appellant
Mr. G.R. Singh (DR) for the Respondent

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

Date of Hearing/ Decision. 14.07.2017

Final Order No. 55140-55141/2017

Per S. K. Mohanty:

Heard both the sides and perused the records.

2. Issue involved in these appeals relates to clandestine removal of goods. Both the sides agree that the order passed by the lower authorities suffer from various inconsistencies with reference to appraisal of facts and also violation of the principles of natural justice. Thus, the matters should go back to the original authority for de novo adjudication in line with the Final order No. A/52349-52409/2017-Ex(DB) dated 09.03.2017 passed by the Tribunal.

3. Accordingly, after setting aside the impugned orders, the matters are remanded to the original authority for passing of the de novo adjudication orders. Needless to say that opportunity of personal hearing should be granted before deciding the matter afresh.

4. The appeals are allowed by way of remand.

(Dictated and pronounced in open court)

(S. K. Mohanty)
Member(Judicial)

Neha