

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi

COURT-II

Date of hearing/decision: 31.07.2017

Appeal No. E/692-693/2012-SM

[Arising out of the Order-in-Appeal No. 452 & 453/CE/DII/2011 issued vide C.No. 44&45/CE/Appl/DII/2010 dated 23/12/2011, passed by the Commissioner (Appeals), Central Excise, Delhi]

Sania Prints (P) Ltd &
Sanjeev Kapoor, partner ... Appellant

Vs.

CCE, Delhi -II ... Respondent

Appearance:

Present Shri S.K. Pahwa & Rohan Pahwa, Advocate for the appellant
Present Shri K. Poddar, AR for the respondent

Coram: Hon'ble Mr.Ashok K. Arya, (Technical Member)

FINAL ORDER No. 55654-55655/2017

Per Ashok K. Arya :

1. *M/s Sania Prints (P) Ltd.* & their partner Sanjeev Kapoor are in appeal against the Order-in-Appeal No. 452 & 453/2011 dated 23/12/2011 whereunder duty of Rs. 18,63.875/05/- along with interest and equivalent penalty against the assessee *M/s Sania Prints against Pvt. Ltd* and a penalty of Rs. 2 lakh against Shri Sanjeev Kapoor have been sustained.

2. The appellants represented by Shri S.K. Pahwa, Ld. Advocate and Revenue represented by Ld. DR Shri Poddar have been heard.
3. From the facts of the case and the submissions of parties involved it appears that the evidence and submissions given by the appellants have not been thoroughly examined by the lower authorities. The appellants also submit that there is no proper quantification of liability of duty as for the period prior to 29/08/1987 (wrongly printed in the impugned order in its para 10, as 18/06/2007), and without any evidence the duty has been confirmed for the said period. When the submissions of the appellants have not been thoroughly examined and there is dispute on quantification of liability of duty, the impugned order is set aside and the matter is remanded to Original Adjudicating Authority for fresh adjudication after giving opportunity of personal hearing and submission of documents to the appellant.
4. In the result, both the appeals are allowed by way of remand in above terms.

[Order dictated and pronounced in the open court]

(Ashok K. Arya)

Member (Technical)

RS