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

COURT-IV

Date of hearing/decision: 15.06.2017

Appeal No. ST/53385-53386/2014 (DB)
[Arising out of the Order in Appeal No.57(ST)/RPR-I/2014, & 56(ST)/RPR-I/2014 dated 10/04/2014 passed by the Commissioner, Central Excise & Customs, Raipur]

C.C.E. Raipur ..... Appellant

Vs.

Sri Sainath Industries Pvt. Ltd Respondent

Appearance:

Present, Ms. Ranjan Khanna, DR for the appellant
Present Shri Kr.Vikram, Advocate for the respondent

Coram: Hon'ble Mr. D.N. Panda, Member (Judicial)
Hon'ble Mr.Ashok K. Arya, Member (Technical)

FINAL ORDER No.55681-55682/2017

Per D.N.Panda

1. Ld. Commissioner (Appeals) found that certain enquiry is necessary which can be better done at the grass root level by the learned adjudicating authority for which he has given appropriate direction in para 11 of the order dated 10/04/2014. It is appreciable that Ld. Adjudicating Authority may have better opportunity to examine the relevant facts and evidence at the

grass root which otherwise could also have been done by Ld. Commissioner (Appeals) by virtue of his co-extensive and co-terminus power vested. However, to reduce the dispute at the earliest, without sending the matter back to the Ld. Commissioner (Appeals), we direct Ld. Adjudicating Authority to complete the readjudication in the light of the direction of the Commissioner (Appeals) in his order since respondent is not in appeal against direction of the Commissioner (Appeals).

2. In the result, both the appeals of the revenue are remanded to the Adjudicating Authority.

[Order dictated and Pronounced in the open court]

(Ashok K. Arya)	**(D.N.Panda)**
Member (Technical)	**Member (Judicial)**

RS