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

Excise Appeal Nos. 2288 -2291 of 2010

[Arising out of Order-in-Original No. Commr/RPR/30/2010 dated 21.04.2010 passed by the Commissioner (Appeals), Central Excise & & Service Tax, Raipur.]

M/s. Vaswani Industries Ltd. **Appellants**
Shri Pramod Vaswani, Director
Shri Ravi Vaswani, MD
Shri P L Nagvanshi

Vs.

Commissioner of Central Excise **Respondent**
Raipur

Appearance:

Ms Reena Khair, Advocate for the Appellants
Shri S K Bansal, DR for the Respondent

CORAM:

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

Date of Hearing/ Decision: 08.08.2017

FINAL ORDER NO. 55792 -55795/2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against Order-in-Original No. 30/2010 dated 21.4.2010.

2. Brief facts of the case are that during the period under consideration March, 2006 to March, 2007, the appellant was engaged in the manufacture of sponge iron falling under Chapter 72 of Central Excise Tariff Act, 1985. They were availing the facility of cenvat credit. On 25.7.2007, the factory of the appellant was visited by the officers and they found various discrepancies on the material available on record so duty demand was raised. Search was also conducted at the business premises of M/s. Kailash Traders, Prop. Shri Kailash Agarwal, Noticee No. 5.

3. Heard Ms Reena Khair and Shri S K Bansal, learned Counsels for the parties.

4. After hearing both the parties, and perusal of record, it appears that M/s. Kailash Traders came up before the Tribunal and the matter was finally decided vide Order No. 52349 -52409 / 2017, where the matter was remanded to the original authority to decide the issue afresh but by providing an opportunity of hearing to the assessee.

5. During the course of argument, both the parties agree that similar direction may be granted in this appeal also.

6. In view of this, we set aside the impugned order and remand the matter to the original authority to decide the issue afresh de novo along with the cases referred in the above matters, but by providing an

opportunity of hearing to the appellant. Additional evidence may be admitted as per law.

7. In the result, 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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