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

Excise Appeal No. 3566 of 2012

[Arising out of Order-in-Appeal No 89(RDN)/CE/JPR-I/2012 dated 6.8.2012 passed by the Commissioner (Appeals), Central Excise, Jaipur]

Ram Bilas Bansal **Appellants**

Vs.

Commissioner of Central Excise Jaipur I **Respondent**

Appearance:
Shri Jitender Singh, Advocate for the Appellants
Shri G R Singh, DR for the Respondent

CORAM:

Hon'ble Shri Ashok Jindal, Member (Judicial)

Date of Hearing /decision: 29.08.2017

FINAL ORDER NO. 56314 /2017

Per Ashok Jindal:

Today when the matter was called, both sides submit that in this case penalty has been imposed on broker who has supplied the invoice and not the goods to the manufacturer buyer. It is also submitted that in this case of manufacturer buyer, namely Capital Ispat Ltd. , after setting aside the impugned order, matter has been remanded back to the Commissioner (Appeals) for reconsideration vide Final Order NO. A/55471-55477/2013 EX dated 4.2.2013. Therefore, this matter is required to be remanded back to the learned Commissioner (Appeals).

It is also mentioned that in remand proceedings, the matter is pending before the learned Commissioner (Appeals). As the impugned order on merits has been set aside and remanded to the Commissioner (Appeals) to decide the matter afresh, therefore, in the interest of justice, this matter also requires to be reconsidered at the end of learned Commissioner (Appeals). Therefore, I set aside the impugned order and remand the matter back to the learned Commissioner (Appeals) to decide this appeal along with the appeals pending before him with regard to M/s. Capital Ispat Ltd. and others.

2. The appeal is disposed of by way of remand.

(pronounced in the open court)

(Ashok Jindal)
Member(Judicial)

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