IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –IV

1. **Excise Appeal No.E/60488/2013 [SM]**
2. **Excise Appeal No.E/60672/2013 [SM]**

[Arising out of Order-in-Appeal No.303 & 304/RPR-I/2013 dated 29/08/2013 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Raipur]

2. M/s.Maa Mangla Ispat P. Ltd.
1. M/s.Gopal Steel ...Appellant

Vs.

C.C.E., Raipur ... Respondent

Present for the Appellant : Mr.Ashok Anand, Advocate
Present for the Respondent: Mr.K. Poddar, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 10/10/2017

FINAL ORDER NO. 57344-57345/2017

PER: S.K. MOHANTY

These appeals are directed against the impugned order dated 29.08.2013 passed by the Commissioner (Appeals), Central Excise and Customs, Raipur, upholding the adjudged demand on the ground of clandestine removal of goods.

2. The ld. Counsel appearing for the appellant submits that based on the investigation conducted by the Department, proceedings were initiated against various manufacturers/ dealers/ commission agents for recovery of the Central Excise Duty demand. He further submits that in respect of some of the manufacturers, the Tribunal vide Final Order No. 50291-

50295/2015 dated 27.01.2015 and Final Order No. 52177/2016 has remanded the matter to the Original authority for passing the de-novo adjudication order.

4. The ld. DR appearing for the Revenue reiterates the findings recorded in the impugned order.

5. Heard both sides and perused the case records.

6. I find that the show cause notice issued to the appellant also indicates the name of other manufacturers and consignees, against whom proceedings were initiated by the Department for recovery of the Central Excise duty liability. In case of some of the manufacturer / dealers, the Tribunal vide Final order dated 13.06.2016 and 27.01.2015 has remanded the matter to the Original Adjudicating Authority for de-novo adjudication. Therefore, in line with the direction of the Tribunal, the present appeals are also required to be remanded to the Original authority for passing de-novo adjudication orders.

7. Accordingly, after setting aside the impugned orders, the matters are remanded to the original authority for deciding the issues afresh, after affording proper opportunity to the appellant for presenting their case. The appeals are allowed by way of remand to the original authority.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita