

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –IV

Excise Appeal No.E/59710/2013 [SM]

[Arising out of Order-in-Appeal No.109/RPR-I/2013 dated 15.05.2013 passed by the Commissioner (Appeals-I), Customs & Central Excise-Raipur-I]

M/s.Kailash Traders

...Appellant

Vs.

C.C.E. & S.T., Raipur

... Respondent

Present for the Appellant : Ms. Rinki Arora, Advocate

Present for the Respondent: Mr. K. Poddar, D.R.

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

Date of Hearing/Decision: 12/10/2017

FINAL ORDER NO. 57381/2017

PER: S.K. MOHANTY

The issue involved in this case relates to clandestine manufacture and non-receipt of goods by the ultimate buyers. Based on the investigation, the Department initiated proceedings against various manufacturers and traders. In some of the cases, the matter came to the Tribunal and the Tribunal vide Final order No. A-52349-52409/2017-EX[DB] dated 09.03.2017 has remanded the matter to the original authority for de-novo adjudication. The present appellant is one of the parties, whose case was also investigated by the

Department on the basis of seizure of the diary of Shri Kilash Agarwal. Therefore, I am of the view that for attaining the finality of the case, this matter should also be remanded to the original authority for a decision in line with the order of the Tribunal dated 09.03.2017.

2. Therefore, after setting aside the impugned order, the matter is remanded to the original authority for deciding the issue afresh.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita