CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal Nos. 58181/ 2013, 50005/2014, 50341-50342/2016

(Arising out of Order-in-Appeal No. 35/CE/DLH/2013 dated 19.03.2012 and Order-in-Original No. 41/D-I/2015 dated 27.11.2015 passed by the Commissioner of Central Excise, Delhi**)**

DATE OF HEARING : 09.11.2017
DATE OF DECISION : 09.11.2017

M/s New Jain Sales Corpn. **….** **Appellants**
Sh. Sushil Jain (Rep by Dr. Prabhat Kumar, Adv.)
M/s New Jain Sales Corpn.
Shri Mukesh Jain

VERSUS

CCE, Delhi **….** **Respondent**
(Rep. by Sh R.K. Mishra, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 57871-57874/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Heard Dr. Prabhat Kumar, learned counsel for the assessee-Appellants and Shri R.K. Mishra, learned DR for the Department.

2. Both sides have agreed that in the instant case, on 11.10.2009, a search was conducted on M/s New Jain Sales

Corporation and M/s Jain Sons simultaneously. In the case of M/s Jain Sons, the matter has come up before the Tribunal **[M/s Jain Sons vs CCE, Delhi-I]** and the Tribunal vide Final Order No. 56977-56980/2017 dated 06.07.2017 remanded the matter to the original authority to pass *de novo* order. From the record, it appears that in both the cases the transporters and trading firms were also common. When it is so, then we set aside the impugned orders and remand the matter to the original authority to decide this issue *de novo* along with the above mentioned appeal, but by providing a reasonable opportunity to the assessee-Appellants to present their case with liberty to file additional evidence, if any, as per law.

3. In the result, all the appeals filed by the assessee-Appellants are allowed by way of remand.

(Dictated & pronounced in the open court)

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(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

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