

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 05.01.2018

Appeal No. E/57055 &57056/2013 EX (DB)

[Arising out of Order-in-Original No. 06/2013/CE/COMMR dated 28/01/2013 passed by Commissioner of Central Excise-JAIPUR-I (Appeal)]

M/s Gee Diamond Steels Pvt. Ltd.
Sanjay Kumar Aggarwal

... Appellant

Vs.

CCE & ST, Jaipur-I

... Respondent

Appearance:

Present Mr. Jatin Mahajan, Advocate for the appellant

Present Mr. H.C. Saini, AR for the respondent

Coram: Hon'ble Justice Dr. Satish Chandra, (President)
Hon'ble, B. Ravichandran (Technical Member)

FINAL ORDER No. 50081-50082/2018

Per Justice Dr. Satish Chandra

1. The present appeals are filed against Order-in-Original No. 06/2013 dated 14/02/2013.
2. Heard Shri Jatin Mahajan Ld. Counsel for the appellant and Shri H.C. Saini, Ld. DR for the Department.
3. During the course of arguments, both the parties have agreed that in the instant case, the Dharamkanta was *M/s Jay Ambica Dharamkanta* of Bagru, who had provided main evidence against the appellant. The duty demand was made on the basis of the slips recovered from this Dharamkanta.
4. Both the representatives of the parties have agreed that in other appeals of the same group, the same Dharamkanta was involved. In other appeals the matter has come up before the Tribunal, ***M/s Premier Bars Pvt. Ltd. V/s CCE, Jaipur*** (Final Order No. 52074-

52082/2017 dated 17/01/2017), where the matter was remanded.

The facts and circumstances in the instant case are identical.

5. When it is so, then by following our earlier order (supra) we set aside the impugned order and remand the matter to the adjudicating authority with the similar direction.
6. In the result, both the appeals are allowed by way of remand.

[Order Dictated and Pronounced in the open court]

(B. Ravichandran)
Member (Technical)

(Justice Dr Satish Chandra)
President

Rekha