IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 5.2.2018

Appeal No. E/52309/2016-SM

(Arising out of Order-in-Original No. JAI-EXCUS-000-COM-01/2016-17 dated 6.4.2016 passed by Commissioner of Central Excise, Jaipur)

M/s Genus Innovation Ltd. Appellant

Vs.

CCE, Jaipur Respondent

Appearance

Shri Hemant Bajaj, Advocate	-	for the appellant
Shri U. Sengraj, D.R.	-	for the respondent

CORAM: Hon'ble Mr. Ashok Jindal, Member (Judicial)

Final Order No. 50535/2018

Per Ashok Jindal:

A remission claim of goods lost in fire has been denied to the appellant relying on the two verification reports dated 28.8.2012 and 6.11.2009. As these reports have not been supplied to the appellant, in that circumstances, the authorities below has violated the principles of natural justice. Therefore, the matter needs examination at the end of the adjudicating authority after supplying those reports to the appellant and if appellant wish to comment on these reports shall be given an opportunity of being heard. Therefore, the impugned order is set aside and the matter is consigned to the adjudicating authority to decide the issue after supplying the reports relied by the adjudicating authority in the earlier proceedings and thereafter appellant shall be given a fair chance of hearing. Thereafter, the adjudicating authority shall pass an appropriate order in accordance with law.

2. Appeal is disposed of by way of remand.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

RM