

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

Date of hearing/decision: 08.02.2019

ST/Misc/50051/2019 & Stay/51346/2018 in Appeal No.54144/2018
& ST/51279/2018

[Arising out of Order-in-Appeal No.265/Central Tax/Appl-II/Delhi/2018 dt.25.09.2018 in Appeal No.54144/2018 & Order-in-Appeal No.118/Central Tax/Appeal-II/Delhi/2017 dt.31.01.2018 in Appeal No.ST/51279/2018 passed by the Commissioner of Goods & Service Tax (Appeals-II), New Delhi in Appeal No.ST/51279/2018

CGST, Customs & Excise, Delhi-I ...Appellants

Vs.

Comparex India Pvt. Ltd. ...Respondent

Appearance: Shri R.K. Majhi, DR for the appellant.
Shri Sandeep Chilana, Advocate for the respondent.

Coram:

Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. C.L. Mahar, Member (Technical)

Final Orders Nos. 50248--50249/2019

Per Anil Choudhary:

From the records of hearing, we find that both the appeals are filed by the Department against the two different impugned orders –in-appeal dt.25.09.2018 and 31.01.2018.

2. From the perusal of the impugned orders, we find that the ld. Commissioner (Appeals) had finalized the matter only on one date of hearing, on which the appeals were heard ex parte in absence of the Revenue and the same were disposed of. It is the grievance of the Revenue that they have not been properly heard by the ld. Commissioner (Appeals).

3. Accordingly, in the interest of justice, we set aside the impugned orders and allow the appeals by way of remand to the ld. Commissioner (Appeals), who shall hear both the

parties and pass a reasoned order, in accordance with law. The date of hearing fixed by us is 25.02.2019 at 11.00 A.M. before the Id. Commissioner (Appeals). We also direct the Id. Commissioner (Appeals) that the matter shall be concluded by hearing the matter, on day-to-day basis, and no long adjournments shall be granted. Further, the appeals are expected to be disposed of by the Id. Commissioner (Appeals) within a period of 75 days from the date of first hearing of the appeals. Both the parties in the appeals are directed to appear before the Id. Commissioner (Appeals) on **25.02.2019** at 11.00 . A.M. ,and on such further date(s) fixed for hearing. The parties will not seek any adjournments for any flimsy reasons. The appeals along with misc. application and stay application are also disposed of.

4. The order be issued **Dasti** to the parties.

[Order pronounced in the open court]

(C.L. Mahar)
Member (Technical)

(Anil Choudhary)
Member (Judicial)

Ckp.

