

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court - I

Appeal No.	Appellant(s)	Respondent(s)	Impugned Order
E/534/2007	Haryana Steel Center	CCCE & ST, Hyderabad-III	OIO No.04/2007-CE-Commr. dt. 30.03.2007 passed by CCCE & ST, Hyd-III
E/535/2007	Ravinder Kumar Agarwal	-do-	
E/536/2007	S.V. Narayana	-do-	

Appearance

Shri Ram Sharma Chunduru, Advocate for the Appellant(s).
Shri A.V.L.N. Chary, Superintendent/AR for the Respondent.

Coram:**HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)****HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)**

Date of Hearing: 17.10.2018
Date of Decision: 17.10.2018

FINAL ORDER No. A/31351-31353/2018**[Order per: M.V.Ravindran.]**

1. All these three appeals are directed against Order-in-Original No. 04/2007-CE-Commr., dated 30.03.2007.
2. Heard both sides and perused the records.
3. On perusal of records, we find that the issue is regarding clandestine removal of iron and steel products during the period 2002 to 2004. On perusal of entire records, it is noticed that there are various documents, which prima facie indicate the manufacturing capacity of the appellant, the electricity consumption is as per the norms and standards; still the demands have been confirmed based upon the statements given by the dealers/buyers. We notice that appellant's counsel has been requesting for cross-examination of all the dealers on whose statements' reliance was

placed upon. The adjudicating authority has graciously granted cross-examination of only one dealer. In our view, if the demands are raised on the basis of the statements given by the buyers of the appellant, then the cross-examination of those buyers becomes inevitable for appellant to argue their case. Accordingly, in our view, as decided by the Hon'ble High Court of Punjab & Haryana in the case of Jindal Drugs Ltd [2016 (340) E.L.T. 67 (P&H)], cross-examination of the individuals on whose statements reliance is placed on needs be offered by the adjudicating authority. Without expressing any opinion on the merits of the case and keeping all issues open, the impugned order is set aside and appeals are remitted back to the adjudicating authority to reconsider the issue afresh and also following the law as settled by the Hon'ble High Court of Punjab & Haryana in the case of Jindal Drugs Ltd (supra) and come to a conclusion, after following principles of natural justice.

4. Appeals stand disposed as indicated herein above.

(Dictated and pronounced in the open Court)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

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