

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No.E/75076/2016

(Arising out of Order-in-Appeal No.87/SH/CE(A)/GHY/2015 dated 06.10.2015 passed by the Commissioner (Appeals) of Customs, Central Excise & Service Tax, Guwahati)

M/s. Nezone Alloys Ltd.

Applicant (s)/Appellant (s)

Vs.

Commissioner of Central Excise, Guwahati

Respondent (s)

Appearance:

Shri N.Dasgupta, Advocate for the Appellant (s)

Shri S.S.Chattopadhyay, Suptd. (AR) for the Respondent (s)

CORAM:

Hon'ble SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

HON'BLE SHRI C. J. MATHEW, TECHNICAL MEMBER

Date of Hearing/Decision:-22.03.2018

ORDER NO.Fo/75653/2018

Per Dr. Satish Chandra,

1. The present appeal is filed against Order-in-Appeal No.87/SH/CE(A)/GHY/2015 dated 06.10.2015.

2. The Tribunal vide its Order No.FO/75660/2014 dated 28.11.2014 has remanded the matter to the Commissioner (Appeals), Guwahati to decide the issue de novo and assessee was directed to remove the defect. In compliance to the direction, the Commissioner has issued notice on 07.08.2015 to the appellant to appear on 26.08.2015, without pointing out the defects exists in the appeal. Finally, the Commissioner has rejected the appeal without going into the merit.

3. During course of arguments, Shri N.Dasgupta, Advocate for the appellant submits that all the defects were removed, issues are minor in

nature i.e. signature, photocopy and verification of appeal etc., but Commissioner has not taken cognizance.

4. On the other hand Shri S.S.Chattopadhyay, Suptd. (AR) for the department justified the impugned order.

5. Considering the rival submissions and in the interest of justice, we set aside the impugned order and remand the matter to the Commissioner (Appeals) to decide the issue on merits by passing speaking order. We also direct the assessee to remove the defects as per direction of the Commissioner (Appeals) within a period of 2 (two) weeks. Reasonable opportunity of hearing will be provided to the appellant. Fresh evidence, if any, may be admitted as per law.

6. Hence, the appeal is allowed by way of remand.

(Dictated and Pronounced in the Open Court)

S/d.
(Justice Dr. Satish Chandra)
President

S/d.
(C. J. MATHEW)
MEMBER (Technical)

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