

violation of principle of natural justice. According to him the documents relied upon in the show cause notice have not been supplied to the Appellant. He further submitted that the impugned order does not give any findings in respect of various grounds which were specifically raised in Appeal filed by the Appellant before the Id. Commissioner (Appeals). He also submitted that the impugned order has been passed in a casual manner without verification of facts. On the other hand the Id. Authorised Representative appearing for Revenue draw my attention to paragraphs 5 and 6 of the impugned order in which it has specifically been recorded that despite various opportunities, the Appellant did not appear for personal hearing before the Commissioner (Appeals).

3. The counsel for the appellant failed to give any cogent reason for non appearance of the Appellant before the Commissioner (Appeals) but he prayed that if one more opportunity is granted then the Appellant would certainly appear before the Commissioner (Appeals).

4. Although sufficient opportunity had been given to the Appellant for appearance before the Commissioner (Appeals) which he failed to avail, but still in the interest of justice I am inclined to grant one more opportunity to the Appellant.

5. In view of the above, without going into other grounds/merit of the case, the matter is remanded to the Commissioner (Appeals) for

fresh decision, with direction to the Appellant to appear for hearing before the ld. Commissioner (Appeals) on the day fixed by the said authority along with documents/evidence the Appellant wants to adduce in its favour. It is needless to mention that the ld. Commissioner (Appeals) must give an opportunity of hearing to the appellant and pass a fresh order on merits.

6. The Appeal is therefore allowed by way of remand.

(Pronounced in Court on)

(Ajay Sharma)
Member (Judicial)