

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI
COURT NO. II**

APPEAL NO. E/194/2010

(Arising out of order-in-appeal no. SR/327/NGP/2009 dated 8th December 2009 passed by Commissioner of Customs and Central Excise (Appeals), Nagpur.)

For approval and signature:

Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Ajay Sharma, Member (Judicial)

1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	:	No
2. Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	No
3. Whether Their Lordships wish to see the fair copy of the Order?	:	Seen
4. Whether Order is to be circulated to the Departmental authorities?	:	Yes

Nandlal B. Maloo

Appellant

Vs.

Commissioner of Central Excise, Nagpur

Respondent

Appearance:

None
Shri A B Kulgod, Assistant Commissioner (AR)

for Appellant
for Respondent

CORAM:

HON'BLE SHRI C J MATHEW, MEMBER (TECHNICAL)
HON'BLE SHRI AJAY SHARMA, MEMBER (JUDICIAL)

Date of Hearing: 20.12.2018
Date of Decision: 20.12.2018

ORDER NO. A/88303/2018

Per: CORAM

This appeal of Shri Nandlal B Maloo, Managing Director of M/s Murli Agro Product Pvt Ltd, challenges imposition of penalty of ₹10,000/- by the original authority that was upheld in order-in-appeal no. SR/327/NGP/2009 dated 8th December 2009 of Commissioner of Customs & Central Excise (Appeals), Nagpur.

2. None appeared for the appellant.

3. Learned Authorised Representative informs that the appeal of M/s Murli Agro Product Pvt Ltd against the very same impugned order had been remanded back to the first appellate authority *vide* final order no. A/19/2010/EB/C-II dated 12th April 2010 for passing a speaking order on merit. It is observed from the impugned order that the challenge to the penalty had also been dealt in the same cavalier manner. In these circumstances, it is appropriate that the appellant be heard afresh by the first appellate authority in fresh proceedings for which we set aside the order and remand the matter back to Commissioner of Customs & Central Excise (Appeals), Nagpur.

(Pronounced & dictated in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

Prasad