CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Excise Appeal No. 85005 of 2021

(Arising out of Order-in-Appeal No.DL/APPEALS THANE/22/BW/2019-20 dated 16.07.2020 passed by the Commissioner of Commissioner of GST & Central Exicse, (Appeals Thane), Mumbai)

Rungta Sizing Works & Process **.....Appellant**
544, Aasbibi Kalyan Road, Bhiwandi, Kalyan,
Dist. Thane.

VERSUS

Commissioner of GST & Central Excise- Bhiwandi. **.....Respondent**
12th Floor, Lotus Parel,
Parel East, Mumbai.

APPEARANCE:

Shri D. A. Bhalerao, Advocate for the appellant
Shri P. K. Acharya, Superintendent, (AR) for the respondent

CORAM:
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER No: A/86159/2023

DATE OF HEARING: 27-07-2023
DATE OF DECISION : 27-07-2023

Per: AJAY SHARMA

This appeal has filed against the order dated 16.07.2020 passed by the Commissioner of the GST & Central Exicse in Order-in-Appeal No.DL/APPEALS THANE/22/BW/2019-20.

2. Heard learned Counsel appearing for the appellant and learned authorised Representative for Revenue and perused the case records.

3. During the course of hearing learned Counsel points out that wrong finding has been recorded by learned Commissioner that no documents have been placed before him in support of the submission that the appellant has not passed on the burden of duty to any other person, whereas the same were filed and here also those very same documents have been filed. Per contra learned Authorised Representative appearing on behalf of the Revenue reiterated the finding recorded in the impugned order.

4. In view of the fact that appeal has been rejected by the learned Commissioner only on the ground that the documents required to be submitted have not been produced before him, I am inclined to grant another opportunity to the appellant as learned Counsel assured that if another opportunity is given to them they are once again ready to produce the required documents before the learned Commissioner.

5. Accordingly I am setting aside the impugned order and remanding the matter to the learned Commissioner with liberty to the appellant to produce the required documents before him. It is needless to mention that the learned Commissioner shall decide the issue afresh after following the principles of natural justice and after affording proper opportunity of hearing to the appellant.

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

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

//SR