

(2021) 01 CESTAT CK 0008

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Excise Appeal No. 00806 Of 2012

**Commissioner of Central Excise And ST, Ahmedabad @Hash Tolaram
Electronics Pvt Limited**

Date of Decision : 05-01-2021

Acts Referred:

Citation : (2021) 01 CESTAT CK 0008

Hon'ble Judges : RameshNair, J;Raju, Technical Member

Bench : Division Bench

Advocate : T.G. Rathod, P.P. Jadeja

Final Decision : Allowed

Judgement

1. Shri T.G. Rathod, learned Addl. Commissioner (Authorised Representative) appearing on behalf of the Revenue-Appellant submits that against the same impugned order, party's appeal has been disposed vide order No.A/10627/WZB/AHD/2013 dated 02.05.2013 whereby the matter was remanded to the Adjudicating Authority by keeping all the issues open. He submits that since the impugned order has been set-aside and matter has been remanded, this matter arising out of the same impugned order, may also be remanded to the Adjudicating Authority. He submits that the issues raised in this appeal may be re-adjudicated along with other issues by the Adjudicating Authority.
2. None appeared on behalf of the respondents despite notices issued over 7 times earlier. Therefore, we take the appeal for disposal.
3. We find that against the same impugned order OIO-AHM-CEX-003-COM-023-12 dated 19.07.2012, this Tribunal in Excise Appeal No. 812 of 2012, filed by the party, disposed of vide order dated 02 May 2013 and the matter was remanded to the Adjudicating Authority. We are of the view

that this is proper in the interest of justice that this matter should also go back to the Adjudicating Authority for a fresh decision along with other issues. All the issues are kept open.

Appeal is allowed by way of remand to the Adjudicating Authority.

(Dictated and pronounced in the open court)