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Rajasthan Foils Pvt. Ltd. Vs. C.C.E.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-29-2005

Judge : S T T.V.

Appellant : Rajasthan Foils Pvt. Ltd.

Respondent : C.C.E.

Judgement :

1. Rajasthan Foils Pvt. Ltd. & Shri Siddhartha Sharma the applicants have filed these appeals before this Tribunal against the order of the Commissioner(Appeals) dt. 12.8.05. Ld. Counsel for the applicants refers to para 1 of the appeal memorandum, and states that till today copies of relied upon documents have not been supplied to them by authorities despite requests made by them several times.

2. Ld. Authorised Representative of the Deptt.(ADR) draws our attention to para 8 of the impugned order of the Commissioner(Appeals) which reads as follows: I also find that the allegation of the appellant that documents were not supplied them thus the principles of natural justice have not been complied with by the department is not acceptable, the adjudication authority has followed the principles of natural justice as the copies of all the relied upon documents have been supplied along with show cause notice. No evidence has been shown by the appellant which prove that the adjudicating authority had been requested to supply the copies of the documents relied upon in the show cause notice and denied to supply, in fact the appellant failed to produce any evidence.

3. It is pardoxical that in the above order the Noticees have been asked to produce the evidence of non-receipt of documents. On the other hand, the Department should have flashed, if not flaunted the receipts obtained from the noticees while serving the copies of relied upon documents to them. After all, we are living in a century in which every citizen should rightly expect the Administration to be both responsible and responsive. On being asked, the Ld. representative of the Department is unable to produce any such receipts obtained from the Noticees while furnishing copies of RUD's to confirm the conclusion.

Prima-facie I do not find even remote compliance with natural justice while proceeding against the appellants. On this ground alone, there shall be an interim stay of the impugned order as the amount demanded shall stand waived till the matter is taken up for final hearing in due course.

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