

Apex Color Lab Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-20-2007

Reported in : (2007)10STJ27CESTATNew(Delhi)

Judge : P Das

Appellant : Apex Color Lab

Respondent : Cce

Judgement :

1. The issue involved in this application is a narrow compass and therefore after granting stay the hearing of the appeal is taken up for disposal. Heard both sides and perused the records.
2. The learned Advocate on behalf of the applicant submits that the Commissioner passed the order without giving any opportunity of personal hearing.
3. After hearing both the sides and on perusal of the records, it is revealed from the impugned order that a show cause notice dated 21.11.2006 was issued by the Commissioner. It appears from the impugned order that the appellant vide reply dated 23.11.2006 received on 24.11.2006 requested to finalise the proceedings under amnesty scheme.

The learned Advocate submits that they have not given any opportunity of personal hearing at any point of time. There is no reference in the impugned order that the appellant was given any opportunity of personal hearing. As such, the

impugned order is set-aside and matter is remanded back to the Commissioner (Appeals) to decide the case after giving proper opportunity of personal hearing to the appellant. The appeal is allowed by way of remand.

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