



CEA-28-2015 (O&M)

-1-

212

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

-.-
CEA-28-2015 (O&M)
Date of Decision:-03.03.2025

M/s Vishal Tex Fab Pvt. Ltd.

....Appellant

VERSUS

Commissioner of Central Excise, Jalandhar

....Respondent

**CORAM : HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Chetan Bansal, Advocate and
Mr. Amrit Pal, Advocate for the appellant.

Ms. Ridhi Bansal, Advocate for the respondent.

-.-

SUDEEPTI SHARMA, J.

1. The present appeal is preferred under Section 35(G) of the Central Excise Act, 1944, against the order dated 11.12.2014 passed by the learned Customs, Excise & Service Tax Appellate Tribunal, New Delhi (hereinafter referred to as the 'Tribunal').

2. Learned counsel for the appellant contends that the impugned order is passed without giving any opportunity of being heard to the appellant, therefore, the same is liable to be set aside and the matter be remanded to the learned Tribunal, to decide afresh after hearing the appellant.

3. *Per contra*, learned counsel for the respondent very fairly submits that the order dated 11.12.2014 is passed without hearing the appellant and she does not oppose the prayer made by the learned counsel for the appellant.

4. We have heard the learned counsel for the parties.



CEA-28-2015 (O&M)

-2-

5. A perusal of the impugned order dated 11.12.2014 passed by the learned Tribunal, shows that the same is passed without hearing the appellant, therefore, the justice demands that the matter be remanded to the learned Tribunal for fresh decision after hearing the appellant.

6. In view of the above, the present appeal is allowed. The impugned order dated 11.12.2014 passed by the learned Tribunal, is set aside. The matter is remanded to the learned Customs, Excise & Service Tax Appellate Tribunal, New Delhi, to decide afresh after hearing the appellant /his counsel.

7. Pending application(s), if any, also stand disposed of.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

March 03, 2025
tripti

Whether speaking/non-speaking : Speaking
Whether reportable : Yes