

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**MUMBAI**  
**WEST ZONAL BENCH**

**Excise Appeal No. 86418 of 2021**

(Arising out of Order-in-Appeal No. NSK/EXCUS/000/APPL/159/19-20  
dated 22.10.2019 passed by the Commissioner (Appeals), GST &  
Central Excise, Nashik)

**Shayona Pulp Conversion Mills Pvt. Ltd.**       **.....Appellant**  
Plot no. D-8, MIDC, Waluj,  
Aurangabad

*VERSUS*

**Commissioner of CGST, Central Excise &       .....Respondent**  
**Service Tax, Aurangabad**  
N-5, Town Centre, CIDCO, Aurangabad

**APPEARANCE:**

Shri Radheshyam S Indani, Advocate for the appellant  
Shri P K Acharya, Superintendent (AR) for the respondent

**CORAM:**

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

**FINAL ORDER No: 86086/2025**

DATE OF HEARING : 21.04.2025  
DATE OF DECISION : 15.07.2025

**Per: AJAY SHARMA**

This appeal has been filed against the impugned Order-in-  
Appeal dated 22.10.2019 by Commissioner (Appeals), GST &  
Central Excise, Nashik.

2. The issue here is in a very narrow compass. According to learned counsel for the appellant the adjudicating authority had rejected the refund claim ex-parte vide Order-in-Original dated 16.04.2019 without issuing any notice of personal hearing to the appellant and challenge to the said adjudication order has been rejected by the learned Commissioner (Appeals) in a casual manner. He further submits that principle of natural justice has been violated by the lower authority. Per contra learned Authorised Representative submits that although the notice of personal hearing was issued to the appellant which contained three dates of hearing therein viz. 26.3.2019, 27.3.2019 & 28.3.2019 but despite that none appeared on behalf of the appellant on either of the dates. In reply to the said submission, learned counsel pointed out that they did not receive any notice of personal hearing. It is only when they received the ex-parte Adjudication Order on 02.05.2019, thereafter in the month of May, 2019 itself they had written two letters to the adjudicating authority for providing proof of delivery of the personal hearing notice to the appellant which has not been provided to them till date.

3. Justice need not only be done but must also be seen to be done. Both the authorities below failed to even mention anywhere about the date of the letter/notice by which the personal hearing dates were informed by them to the appellant. Here also nothing has been produced, as proof, to establish the delivery of the said letter/notice to the appellant. In view of

peculiar facts of this case and in the interest of justice I have left with no other option but to remand the matter back to the adjudicating authority to decide it afresh in accordance with law after giving proper opportunity of hearing to the appellant.

4. Therefore, without going into the merits of the matter, the impugned order is set aside and the matter is restored before the Adjudicating Authority for a fresh adjudication in accordance with law after following the principle of natural Justice. Appellant is directed to co-operate with the adjudicating authority by attending personal hearing whenever it is fixed by the said authority and submit documents/case laws they wish to rely upon. Resultantly, the appeal is allowed by way of remand to the Adjudicating Authority.

(Pronounced in open Court on 15.07.2025)

**(Ajay Sharma)**  
**Member (Judicial)**

//SR