

## **Lakshman Exports Limited vs Collector Of Central Excise on 18 April, 2002**

**Equivalent citations: 2002(143)ELT21(SC), (2005)10SCC634, AIRONLINE 2002 SC 367, 2003 AIR SCW 2938, (2002) 143 ELT 21, 2005 (10) SCC 634**

**Bench: S.P. Bharucha, N. Santosh Hegde, Shivaraj V. Patil**

### **ORDER**

1. We have heard learned counsel.
2. There was a difference of opinion between two Members of the Tribunal and the matter was referred to the President. The difference of opinion arose because of the findings of the Vice President of the Tribunal that the principles of natural justice had not been observed and that the assessee had suffered thereby. The President, however, did not agree and he held that there had been no request by the assessee to cross-examine the representatives of the two concerns to show that the goods in question had been accounted for in their books of account and appropriate duty had been paid. He also observed that he failed to understand the logic behind the request for cross-examination. We find that, in the reply to the show cause notice, the assessee had specifically asked to be allowed to cross-examine the representatives of these two concerns to establish that the goods in question had been accounted for in their books of account and the appropriate amount of Central excise duty had been paid. The logic of such request is clear from what is Stated therein.
3. It is now not contested that the matter should go back to the assessing authority, who shall hear the matter de novo after ensuring that lacunae pointed out in the order of the Vice President are met.
4. The civil appeals are allowed. The order under appeal and the orders of the authorities below are set aside. The matter shall stand restored to the Additional Collector, Okhla to proceed as indicated above.
5. No order as to costs.