

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

Excise Miscellaneous (EH) Application No. 10086 of 2021

(On behalf of Appellant)

In

Excise Appeal No. 10149 of 2021

(Arising out of OIO-DMN-EXCUS-000-COM-044-20-21 Dated- 09/11/2020 passed by Commissioner of Central Excise, Customs and Service Tax-DAMAN)

HUBERGROUP INDIA PVT LTD

.....Appellant

Formerly Known Micro Inks Ltd Unit Ii, Survey No. 11 & 13, Morkhal, Silvassa
Dadra Nagar Haveli Dadra Nagar Haveli, Dadra And Nagar Haveli

VERSUS

C.C.E. & S.T.-DAMAN

.....Respondent

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station, Vapi, Gujarat - 39619

APPEARANCE:

None appeared for the Appellant

Shri Vijay G Iyengar, Superintendent (AR) for the Respondent

CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)

Miscellaneous Order No. M/ 10008 /2023

DATE OF HEARING: 05.01.2023

DATE OF DECISION: 05.01.2023

RAMESH NAIR

This early hearing application is filed by the applicant on the ground that the demand of Rs. 1,46,214/- was confirmed on a new ground which was not flowing from the show cause notice. The applicant relied on the judgment of the Hon'ble Supreme Court in the case of COMMISSIONER OF C. EX., BELGAUM Vs. AKAY COSMETICS PVT. LTD. - 2005 (182) ELT 294 (SC).

Considering the reason stated for the early hearing application , early hearing application is allowed. Appeal be listed for regular hearing on 9th February, 2023.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**