CUSTOMS,EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST ZONAL BENCH : AHMEDABAD

REGIONAL BENCH : COURT NO – 3

Excise Appeal No. 171 of 2011-DB

(Arising out of OIO No.- 516/2010/COMMR-A-/CMS/RAJ dated 31/12/2010 passed by Commissioner of Central Excise, Customs and Service Tax- Rajkot)

Kich Industries Appellant

(Unit-Ii) Plot No. 76-89, Survey No. 38/1, Bhaichand Mehta Industrial Estate, Behind Hotel Krishna Park, At-Vavdi, Gondal Road,
RAJKOT
GUJARAT
360004.

-VERSUS-

C.C.E. & S.T. Rajkot Respondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot,
Gujarat
360001

Present For the Appellant : Shri P. V. Sheth, Adv.

Present For the Respondent : Shri S.K. Shukla, Supdt. (AR)

CORAM:

HON'BLE MEMBER (JUDICIAL) , MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU

ORDER NO. A/11375/ 2019

Date of Hearing: 16/07/2019
Date of Decision: 16/07/2019

RAMESH NAIR

The main issue involved in the present case is that whether the appellant is required to pay duty on the value arrived at on cost construction method i.e. on raw material cost plus job charges or on the transaction value of the Kich Marketing which is related party through whom the goods were sold.

2. Shri P.V. Sheth, Ld. Counsel appearing on behalf of the appellant submits that case involving the identical issue came up before this Tribunal earlier and this Tribunal has remanded the matter to the Adjudicating Authority.

3. Shri S.K. Shukla, Ld. Supdt. (AR) reiterates the findings of the impugned order.

4. We have heard both sides and perused the records. We find that in the appellant’s own case involving the same issue, Tribunal vide order no. A/12067-12072/2018 dated 13/10/2018 and A/10368/2019 dated 18.02.2019 remanded the matter to the Adjudicating Authority. Therefore, in the present case also we set

aside the impugned order and remand the matter to the Adjudicating Authority to pass a fresh order considering the observations made by this Tribunal in the earlier orders dated 03.10.2018 and 18.02.2019. Appeal is allowed by way of remand to the Adjudicating Authority.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Diksha