

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No.10408 of 2019

(Arising out of OIA-CCESA-SRT-APPEALS-PS-535-2018-19 dated 01/11/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Aims Industries Ltd

.....Appellant

Survey No 57/3/(12), Bhenslore Road, Dunetha
Nr. Check Post
Nani Daman
Daman And Diu

VERSUS

C.C.E. & S.T.-Daman

.....Respondent

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi, Gujarat -396191

APPEARANCE:

Shri Saurabh Dixit, Advocate for the Appellant
Shri R.P Parekh, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 12481 /2021

DATE OF HEARING: 02.11.2021
DATE OF DECISION: 02.11.2021

RAJU

This appeal has been filed by M/s Aims Industry Ltd. against order seeking the denial of cenvat credit and demanding interest and imposing penalty.

2. The dispute relates to demand of amount @ 6% under rule 6 on account of availing credit on inputs used for non taxable goods and services. The issue relates to availment of Cenvat Credit on valves used for cylinders which in turn are used for supply of medicinal oxygen which is exempt. The matter had earlier come before the tribunal and tribunal remanded the matter back to the Original Adjudicating Authority for verification of the claim made by the appellant that they have not availed any cenvat credit on valves of the kind used for supply of medicinal and oxygen. The appellant could not appear before the Original Adjudicating Authority and therefore, the order was passed ex-parte. The appellant have produced the Chartered

Accountant Certificate before the first appellate authority however, the first appellant authority have also failed to take notice of the said evidence. In these circumstances and I am constrained to remand the matter back to the Original Adjudicating Authority once again to enable the appellant to produce any necessary documents.

3. The appeal is allowed by way of remand.

(Dictated and Pronounced in the open court)

RAJU
MEMBER (TECHNICAL)

Prachi