

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

Appeal No. E/12285-12297,12300,12301/2018-SM

[Arising out of OIA No. OIA-VAD-EXCUS-002-APP-033-038-2018-19 dated 18.05.2018 passed by Commr(A) Vadodara]

[Arising out of OIA No. OIA-VAD-EXCUS-002-APP-039-045-2018-19 dated 18.05.2018 passed by Commr(A) Vadodara]

[Arising out of OIA No. OIA-VAD-EXCUS-002-APP-052-053-2018-19 dated 18.05.2018 passed by Commr(A) Vadodara]

M/s Shakun Polymers Limited

Appellant

Vs

C.C.E.& S.T. Vadodara-ii

Respondent

Represented by:

For Appellant: Shri. Saurabh Dixit (Advocate)

For Respondent: Smt. Nitina Nagori (A.R.)

CORAM:

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

Date of Hearing/Date of Decision: 11.12.2018

Final Order No. A/ 12842-12856 /2018

Per: Ramesh Nair

Sh. Saurabh Dixit. Ld. Counsel appearing on behalf of the appellant, at the outset, submits that the issue involved is of cenvat credit in respect of outward GTA. He submits that there is bunch of 17 appeals of the identical issue for different periods. Out of 17, two appeals bearing number E/12298-12299/2018-SM have been remanded to the adjudicating authority on the appellants request vide final Order No. A/12670-12671/2018 dated 19.11.2018. He submits that a similar order may be passed by remanding the matter to the adjudicating authority.

2. Mrs. Nitina NAgori, Ld. Deputy Commissioner (AR) appearing on behalf of the Revenue expressed no objection for remanding the matter.

3. On careful consideration of the submission made by both the sides and perusal of records, I find that out of the total 17 appeals on the same issue in case of two appeal vide Order No. 19.11.2018, the matter was remanded to the adjudicating authority. The said order is reproduced below:

"The issue involved in the present case is admissibility of the Cenvat Credit on outward GTA Service.

2. Shri. Saurabh Dixshit, Ld. Counsel appearing for appellant at the outset submits that the factual aspect as well as the Board Circular, which was issued subsequent to the passing of the impugned order was not considered by the lower authority. Therefore, the matter may be remanded for afresh decision.

3. Shri. K.J. Kinariwala, Ld. Assistant (AR) has no objection if the matter is remanded.

4. Considering the submissions made by both the sides, I set aside the impugned order and remand the matter to adjudicating authority to pass a fresh order after considering the facts along with Board Circular dated 08.06.2018.

5. Appeal is allowed by way of remand to the adjudication authority."

4. Since the same issue involved in the present 15 appeals. Following the above order, I allow the appeals by way of remand to the adjudicating authority for passing a fresh order.

(Dictated and Pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

Neha