

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

**Appeal No. E/11060, 11062/2018-SM**

[Arising out of OIA-VAD-EXCUS-001-APP-892-2017-18 dated 20/02/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

[Arising out of OIA-VAD-EXCUS-001-APP-897-2017-18 dated 23/02/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

M/s. Sterling Biotech Ltd

Appellant

Vs

C.C.E & S.T –Vadodara-i

Respondent

**Represented by:**

For Appellant: Mr. Dhaval Shah (Advocate)

For Respondent: Mr. A. Mishra (A.R.)

**CORAM:**

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

Date of Hearing/Decision: 13/12/2018

**Final Order No. A/ 12953-12954 /2018**

***Per: Ramesh Nair***

The issue involved is Cenvat credit on outward transportation.

2. Shri. Dhaval Shah, Ld. Counsel appearing on behalf of the appellant submits that the appellant have been including the transportation charges in the assessable value and excise duty was paid on the value included in the Transportation Cost. Therefore the credit is admissible in terms of Board Circular No. 1065/4/2018 dated 8 June, 2018. He also placed reliance on the following judgments:

- JSW STEEL Vs. CCE, THANE-I-2018 (4) TMI 660-CESTAT MUMBAI
- VED PMC LTD VS. CCE, BELAPUR-2018 (5) 1454-CESTAT MUMBAI
- CCE PUNE-I VS. GSK SINTER METALS PVT. LTD- 2018 (1) TMI 469-CESTAT MUMBAI.

3. He submits that, since the factual aspect that whether the transportation was included in the assessable value has not been verified by adjudication authority, therefore the matter may be remanded to the adjudication authority.

4. Shri. Amit Mishra, Ld. Deputy Commissioner (AR) appearing on behalf of the Revenue has no objection for remand to the adjudication authority.

5. On careful consideration of the submissions made by both the sides and perusal of the records, I find that on request of the Ld. Counsel to verify the facts the matter needs to be remanded to the adjudication authority and after verifying the facts the adjudication authority may pass a fresh order. Accordingly, the appeals are allowed by way of remand to the adjudication authority.

*(Dictated and pronounced in the open court)*

**(Ramesh Nair)**  
**Member (Judicial)**

Prachi