

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

Appeal No. E/11052-11057/2018-SM

Case No	Impugned Order Detail's	Date of Impugned Order	Passed By	Appellant	Respondent
E/11052/2018-SMC	OIA-VAD-EXCUS-002-APP-884-2017-18	19/02/2018	Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II	Gujarat Metal Cast Industries Ltd	C.C.E. & S.T.-Vadodara-ii
E/11053/2018-SMC	OIA-VAD-EXCUS-002-APP-881-2017-18	19/02/2018	Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II	Gujarat Metal Cast Industries Ltd	C.C.E. & S.T.-Vadodara-ii
E/11054/2018-SMC	OIA-VAD-EXCUS-002-APP-883-2017-18	19/02/2018	Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II	Gujarat Metal Cast Industries Ltd	C.C.E. & S.T.-Vadodara-ii
E/11055/2018-SMC	OIA-VAD-EXCUS-002-APP-885-2017-18	19/02/2018	Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II	Gujarat Metal Cast Industries Ltd	C.C.E. & S.T.-Vadodara-ii
E/11056/2018-SMC	OIA-VAD-EXCUS-002-APP-880-2017-18	19/02/2018	Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II	Gujarat Metal Cast Industries Ltd	C.C.E. & S.T.-Vadodara-ii
E/11057/2018-SMC	OIA-VAD-EXCUS-002-APP-882-2017-18	19/02/2018	Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II	Gujarat Metal Cast Industries Ltd	C.C.E. & S.T.-Vadodara-ii

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/ 12955-12960 /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 the Transportation Cost. Therefore the credit is admissible in terms of Board

Circular No. 1065/4/2018-CX dated 8 June, 2018. He also placed reliance on the following judgment:

- 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 is included in the assessable value or not 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 if the matter is remanded 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 adjudication authority may pass afresh 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