

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 80 of 2012

(Arising out of OIA-SA/169/VAPI/2011 dated 02/11/2011 passed by Commissioner of Central Excise-VAPI)

Waaree Instruments Ltd

Plot No. 87, 87A, 88, 88A,
Phase-I, Gidc,
Vapi, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.-Vapi

4th Floor...Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road, Vapi
Vapi, Gujarat - 396191

.....Respondent

APPEARANCE:

Shri Devashish Trivedi, Advocate appeared for the Appellant
Shri Dinesh Prithiani, Assistant Commissioner (AR) for the Respondent

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

Final Order No. A/ 11105 /2022

DATE OF HEARING: 05.09.2022
DATE OF DECISION: 05.09.2022

RAMESH NAIR

The issue involved is that whether the appellant is entitled for refund claim under Rule 5 of Cenvat Credit Rules, 2004 in respect of duty paid on the input/ input services used in export good as 100% EOU.

2. Shri Devashish Trivedi, Learned Counsel appearing on behalf of the appellant fairly concedes that the refund was rejected on the ground for non submission of the documents. He submits that now the appellants are able to submit all the documents including the input/output ratio with respect to the export goods.

3. Shri Dinesh Prithiani, Assistant Commissioner (AR) appearing on behalf of the Revenue reiterates the finding of the impugned order.

4. Considering the submission made by both side it is admitted fact that certain documents sought for by the adjudicating authority was not available before him. But the same are now available with the appellant. In this position an opportunity can be given to the appellant to produce all the documents before the Adjudicating authority to reconsider the entire case

of refund. All the issues are kept open. Appeal is allowed by the way of remand to the Adjudicating Authority.

(Dictated and pronounced in the open court)

RAMESH NAIR
MEMBER (JUDICIAL)

RAJU
MEMBER(TECHNICAL)

Geeta