IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos. ST/71084 & 71051/2018-ST[SM]

(Arising out of Order-in-Appeal No.214-215/CE/APPL/KNP/ADG-NACIN/2017-18 dated 08/05/2018 passed by National Academy of Customs, Indirect Taxes and Narcotics, (ZTI) Kanpur)

M/s Lohia Corp Ltd. **Appellants**

Vs.

Commissioner of CGST & Central Excise, Kanpur **Respondents**

Appearance:

Written Submission for Appellant
Shri Shiv Pratap Singh (Dy. Commr.) AR for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing : 14/03/2019
Date of Decision : 14/03/2019

FINAL ORDER NOs. - **70542-70543/2019**

Per: Archana Wadhwa

On matter being called, the appellants have filed the written submission drawing my attention to the earlier order of the Tribunal in the same assessee's case.

2. Tribunal in the case of M/s Lohia Corporation Ltd. vide its Final Order No.71989/2018 dated 21.08.2018 has dealt with an identical issue of availment of Cenvat credit of service tax paid on various input services and

has remanded the matter for fresh consideration by the Original Adjudicating Authority.

3. In view of the same, the present impugned orders are also set aside and matter remanded for fresh decision in the light of various judgements passed by the higher courts, after affording an opportunity to the appellants to put forth their case.

(Dictated & Pronounced in Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks