

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

APPEAL Nos. E/4070/2010 & 1988, 2106, 2621, 2698/2011-EX[DB]

Sr. No.	Appeal Nos.	Appellants	Respondents	Impugned Order
1.	E/4070/2010-EX[DB]	M/s Bhushan Steel Ltd.	CCE, Ghaziabad	OIA No.213/CE/GZB/2010 dated 30/09/2010 passed by C (Appeals) CCE & ST, Ghaziabad
2.	E/1988/2011-EX[DB]	M/s Bhushan Steel Ltd.	CCE, Ghaziabad	OIA No.53/CE/GZB/2011 dated 13/05/2011 passed by C (Appeals) CCE & ST, Ghaziabad
3.	E/2106/2011-EX[DB]	CCE, Ghaziabad	M/s Bhushan Steel Ltd.	OIA No.53/CE/GZB/2011 dated 13/05/2011 passed by C (Appeals) CCE & ST, Ghaziabad
4.	E/2621/2011-EX[DB]	CCE, Ghaziabad	M/s Bhushan Steel Ltd.	OIA No.144/CE/GZB/2011-12 dated 22/07/2011 passed by C (Appeals) CCE & ST, Ghaziabad
5.	E/2698/2011-EX[DB]	M/s Bhushan Steel Ltd.	CCE, Ghaziabad	OIA No.144/CE/GZB/2011-12 dated 22/07/2011 passed by C (Appeals) CCE & ST, Ghaziabad

Appearance:

Shri Rajesh Chhibber (Advocate)
Shri Mohd. Altaf (Asstt. Commr.) AR

for Appellant
for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkwar, Member (Technical)

Date of Hearing : 11/12/2018
Date of Decision : 11/12/2018

FINAL ORDER NOs. - **72846-72850/2018**

Per: Archana Wadhwa

All the appeals are being disposed of by a common order as the issue involved is identical.

2. After hearing both the sides, we find that the appellants were clearing their products from the factory gate as also from the depots. The goods cleared from the

factory gate were subsequently sent to depots for discharging duty liability at the factory gate itself. However, in respect of sale of goods from depots, some refund become due to the appellants.

3. Both sides agree that the earlier case of the same assessee involving identical legal issue stands remanded by the Tribunal. Reference can be made to Final Order Nos.71343-71346/2018 dated 04.07.2018. As such it is a common prayer by both the sides to remand the matter. In some cases, Commissioner (Appeals) extended the benefit to the assessees, which are appealed against by the Revenue.

4. All the appeals preferred by the assessee as also by the Revenue are remanded to the Original Adjudicating Authority with a direction to decide the appeals afresh. Further, we make it clear that remand is an open remand without expressing any decision on merits of the case. The appellants have liberty to contest the issue on all the grounds.

(Dictated & Pronounced in Court)

Sd/-
(Anil G. Shakkwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks