IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

Sr. No.	Appeal No.	Appellants	Respondents	Impugned Order
1.	E/2606/2011-EX[DB]	M/s.Bhushan Steel Ltd.	CCE, Ghaziabad	OIA No.156-160-CE/GZB/2011-12 dated 12.08.2011 passed by Commr.(Appeals), Customs, Central Excise & Service Tax, Ghaziabad.
2.	E/2607/2011-EX[DB]	-DO-	-DO-	-DO-
3.	E/2617/2011-EX[DB]	-DO-	-DO-	-DO-
4.	E/2618/2011-EX[DB]	-DO-	-DO-	-DO-
5.	E/2619/2011-EX[DB]	-DO-	-DO-	-DO-

APPEARANCE

Request for adjournment for the Appellant (s)
Shri Rajeev Ranjan (Addl.Commr.) (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 15.01.2019

FINAL ORDER NO.70072-70076/2019

Per Mrs.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 after 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. Learned A.R. agrees 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 prayed by him to remand the matter.

4. All the appeals preferred by the assessee are remanded to the Original Adjudicating Authority with a direction to decide the appeals afresh in the light of the order referred supra. 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 and pronounced in the open Court.)

SD/	SD/
(ANIL G. SHAKKARWAR)	**(ARCHANA WADHWA)**
MEMBER(TECHNICAL)	**MEMBER (JUDICIAL)**

sm