**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,**
**<u>REGIONAL BENCH : ALLAHABAD</u>**

## 1-4) E/53038/2015-EX[DB], E/70522/2017-EX[DB], E/70738/2017-EX[DB], E/70739/2017-EX[DB]

(Sl.No.1) (Arising out of Order-in-Original No.13/COMMR/NOIDA-I/2015-16 dated 30.06.2015 passed by Commissioner of Central Excise, Noida-I.)

(Sl.No.2) (Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-036-17-18 dated 29.05.2017 passed by Commissioner(Appeals): Meerut-II, Central Excise & Customs, Noida.)

(Sl.No.3) (Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-829 & 830-17-18 dated 12.09.2017 passed by Commissioner(Appeals), Customs & Central Excise, Noida.)

M/s. Raja Udyog Pvt.Ltd.

…APPELLANT(S)

VERSUS

Commissioner of Customs, Central Excise & Service Tax, Noida

RESPONDENT (S)

APPEARANCE

Shri R.K.Hasija (Advocate) for the Appellant (s)
Shri Mohd. Altaf (Asstt.Commr.) (A.R.) for the Revenue

**CORAM:**

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

<u>DATE OF HEARING/DATE OF DECISION</u> : 08.01.2019

<u>FINAL ORDER NO.70030-70033/2019</u>

**Per Mrs.Archana Wadhwa :**

After hearing both sides we find that the appellant is engaged in the manufacture of laminated packaging metallic films which are being sold by them, *inter alia*, to six of the units, which the Revenue has held to be inter-connected units and related persons. The goods are being stock-transferred to two units, whereas the same are being sold to the other four units, which are proprietory units of the same family members. The proprietors of the said units are directors in the appellant's firm.

2. Learned Advocate appearing for the appellant submits that without going into the detailed arguments, he is ready to pay duty on the basis of the cost arrived at on the CAS-4 certificate basis. He clarifies that the said certificate was produced before the adjudicating authority, who has not accepted the same to be the correct certificate. The Cost Accountant who has given the certificate was cross-examined during the course of adjudication and revealed that he has not verified the accounts etc. and the certificates stand given by him as per the requirement of the assessee. In view of the said findings, learned Advocate submits that the matter may be remanded for arriving at the actual cost of the production and the assessable value in terms of CAS-4.

3. Learned A.R. appearing for the Revenue agrees to the above proposition, but submits that the department's own Cost Accountant be allowed to verify the said cost, based upon the records maintained by the assessee, to which proposition learned Advocate agrees.

4. In view of the above, we set aside the impugned order and remand all the four appeals with directions to the adjudicating authority to re-decide the issue based upon the fresh CAS-4 certificate to be

provided by the appropriate authorities, with liberty to the Revenue to depute their own Cost Accountant for verification.

(Dictated and pronounced in the open Court.)

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

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