

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

**APPEAL Nos.E/59560-59563/2013-EX[DB]**

(Arising out of Order-in-Appeal No. 91-94-CE/GZB/2013 dated 31/05/2013 passed by Commissioner of Central Excise & Customs (Appeals), Ghaziabad)

**M/s Bhushan Steel Ltd.**

**Appellant**

**Vs.**

**Commissioner of Central Excise & S.T., Ghaziabad**

**Respondent**

**Appearance:**

Shri Rajesh Chhibber, Advocate

for Appellant

Shri Gyanendra Kr. Tripathi, Asstt. Commissioner (AR),

for Respondent

**CORAM:**

**Hon'ble Smt. Archana Wadhwa, Member (Judicial)**

**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing : 04/07/2018

Date of Decision : 04/07/2018

FINAL ORDER NOs-**71343-71346 / 2018**

**Per: Archana Wadhwa**

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 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 appellant.

2. Commissioner (Appeals) vide his impugned order has remanded the matter to the Original Adjudicating Authority with directions that such refund being filed by the appellant,

be dealt afresh in the light of Rule 7 of Central Excise (Valuation) Rules, 2000.

3. The appellant only grievance is that the Rule 7 would not apply and for the said purpose reliance stands placed on the precedent decision of this bench in the case of M/s Jindal Pipes Ltd. Final Order No.70803-70804/2018 dated 26.09.2017.

4. Inasmuch as the matter already stands remanded by Commissioner (Appeals), we make the remand as blanket remand. The lower Authority would not be bound by the directions of Commissioner (Appeals) for applying Rule 7 of the Valuation Rules and the refund claim should be adjudged afresh in the light of law laid down by the Tribunal in the case of M/s Jindal Pipes Ltd. (supra).

5. All the four appeals are disposed of in above manner.

(Dictated in Court)

**(Anil G. Shakkarwar)**  
**Member (Technical)**

**(Archana Wadhwa)**  
**Member (Judicial)**

*akp*