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

APPEAL Nos.E/2985/2012 & 57951-57955/2013-EX[DB]

(Arising out of Order-in-Appeal No. 113-CE/GZB/2012 dated 31/05/2012 & 35-44-CE/GZB/2013 dated 28/02/2013 all 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 Sandeep Kumar Singh, Deputy Commissioner (AR), for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 31/07/2018
Date of Decision : 31/07/2018

FINAL ORDER NOs-**71721-71726 / 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 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 appellant.

2. 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.

3. In view of the above, we set aside the impugned order and remand all the appeals 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 in Court)

(Anil G. Shakkarwar)	**(Archana Wadhwa)**
Member (Technical)	**Member (Judicial)**

akp