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

APPEAL No.E/2207/2011-EX[DB]
(Arising out of Order-in-Original No.25/Remission/Commissioner/Noida/2010-11 dated 28/01/2011 passed by Commissioner, Customs, Central Excise & Service Tax, Noida)

APPEAL No.E/2218/2011-EX[DB]
(Arising out of Order-in-Original No.26/COMMR/NOIDA/2010-11 dated 31/01/2011 passed by Commissioner, Customs & Central Excise, Noida)

APPEAL Nos.E/2207,2218/2011-EX[DB]

M/s Delhi Control Devices (P) Limited **Appellant**

Vs.

Commissioner, Central Excise, Noida **Respondent**

Appearance:

Absent On Call for Appellant
Shri Rajeev Ranjan, Additional Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 01/08/2018
Date of Pronouncement : 04/09/2018

FINAL ORDER NOs.72072-72073/2018

Per: Archana Wadhwa

On matter being called neither anybody appeared nor is there any request for adjournment. Accordingly, we have gone through the Impugned Order. It is seen that the appellant's factory met with a fire accident on 03.06.2008, intimation of which was given to the Revenue on 11.06.2009 when an application for remission of duty was filed. It is seen from the impugned order that there is no dispute about the fact of the fire accident and the destruction of the goods.

2 The Adjudicating Authority has denied remission of duty on the sole ground that the appellants have not reversed the input credit involved in the inputs used in the manufacture of destroyed goods. Further, remission in respect of destroyed work in progress goods has not been granted on the ground that the same has not attained finality. The remission in respect of input credit has also been denied.

3. As we are not being assisted by the appellant's representative, it is difficult for us to refer to and rely upon various precedent decisions, which deals with the disputed issue. Larger Bench of the Tribunal has held that there is no requirement for reversal of Cenvat Credit in respect of inputs used in the manufacture of destroyed goods. Similarly, remission stands granted in respect of destroyed work in progress goods as also in respect of inputs which already stand issued from the store and have finished the manufacturing process.

4. As already observed, no assistance is available from representative of the assessee, we deem it fit to set aside the impugned orders and remand the matter to Original

Adjudicating Authority for fresh decision, after affording reasonable opportunity to the assessee to put forth their defence and decide the matter in accordance with the law declared by the Tribunal in various decisions.

(Pronounced in Court on 04/09/2018)

SD/-
(Anil G. Shakkarwar)
Member (Technical)

SD/-
(Archana Wadhwa)
Member (Judicial)

Nihal