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

APPEAL No.E/70314,70315/2018-EX[DB]

(Arising out of Order-in-Appeal No.GZB/EXCUS/000/APPL/268-269/2017-18 dated 29/12/2017 passed by Commissioner, Central Goods & Service Tax (Appeals), Meerut)

M/s Bhushan Steel Ltd.	**Appellant**
Vs.	
Commissioner, Central Excise, Ghaziabad	**Respondent**

Appearance:

Shri Rajesh Chhibber (Adv)	for Appellant
Shri Mohd Altaf, Assistant Commissioner (AR),	for Respondent

CORAM:

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

Date of Hearing	:	14/09/2018
Date of Decision	:	14/09/2018

FINAL ORDER NO.**72305-72306/2018**

Per: Archana Wadhwa

The issue in both the appeals is as whether the valuation of the goods sold from the Depot is to be arrived at in terms of Rule 7 of the Central Excise Valuation Rules, 2000 or Rule 5 has to be applied.

2. Both sides agree that in the earlier decisions in the same assessee's case vide Final Order No.71343-71346/2018 the matters stand remanded for fresh

decision. By following the said order of the Tribunal, we set aside the impugned orders and remand the present matter also to Original Adjudicating Authority for *de-novo* consideration in the light of observations made in the earlier decision (referred supra).

(Pronounced in open Court)

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

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