CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH
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REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 60805 Of 2019

[Arising out of OIA-APPL-PKL-CE-09-2018-19 dt. 13/05/2019 passed by the Commissioner (Appeals) of Central Excise and Service Tax-PANCHKULA]

M/s Shri Ram Agrochem Pvt. Ltd. : **Appellant (s)**
Simbal Road Tohana, FATEHABAD
HARYANA, 125050

Vs

CCE & ST- Panchkula : **Respondent (s)**
GOODS & SERVICE TAX, PANCHKULA
COMMISSIONERATE, SCO No. 407-408,
SECTOR 8, PANCHKULA 134119

APPEARANCE:
Shri Naveen Bindal, Advocate for the Appellant
Shri H. S. Brar, Authorised Representative for the Respondent

CORAM : HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

ORDER No. A/60492 / 2021

Date of Hearing:04.02.2021

Date of Decision:04.02.2021

Per : Mr. Ashok Jindal

The appellant is in appeal against the impugned order wherein the demand has been raised against the appellant under Rule 6(3) of CCR, 2004 on account of that the appellant is manufacturing dutiable as well as exempted final product and not maintaining separate account for inputs/input services used in the manufacture of dutiable and exempted goods, therefore, the appellant is liable to pay an amount equal to 6% of the value of the goods exempted cleared by them.
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2. During the course of hearing, the appellant produced CA Certificate certifying that during the impugned period, the appellant procured raw material which was used in manufacture of exempted final product and no cenvat credit was taken. The fact is required to be verified by the departmental authorities and a direction was given to that effect but in the absence of documents they could not verify the same.

3. As the matter need examination at the end of the adjudicating authority whether the goods which are exempted cleared by the appellant are manufactured from the inputs on which no cenvat credit is taken or not? In that circumstances, by setting aside the impugned order, the matter is remanded to the adjudicating authority for fresh consideration of the claim of the appellant and the appellant is also directed to cooperate with the adjudicating authority to produced the documents certifying that the fact that no input on which cenvat credit has been taken has been used in the manufacture of final exempted goods. Accordingly, the appeal is disposed of by way of remand.

(Dictated & pronounced in the Court)

(Ashok Jindal)
MEMBER (JUDICIAL)

G.Y.