IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

E/42351/2017

[Arising out of Order-in-Appeal No.227/2016 (CXA-1), dated 21.10.2016 passed by the Commissioner of Central Excise (Appeals-1), Chennai]

M/s. INTEGRATED ENGINEERING AND EXPORTS P. LTD. — APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, SALEM — RESPONDENT

E/41059/2018

[Arising out of Pre-Deposit-cum-Appeal Order No.29/2013 (M-III)(PD), dated 18.01.2013 passed by the Commissioner of Central Excise (Appeals), Chennai]

M/s. INTEGRATED ENGINEERING AND EXPORTS P. LTD. — APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, SALEM — RESPONDENT

E/41060/2018

Arising out of Pre-Deposit-cum-Appeal Order No.24/2013 (M-III)(PD), dated 17.01.2013 passed by the Commissioner of Central Excise (Appeals), Chennai]

M/s. INTEGRATED ENGINEERING AND EXPORTS P. LTD. — APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, SALEM — RESPONDENT

<u>Appearance</u>:

For the Appellant	Shri M. Meganathan, Cons.
For the Respondent	Shri S. Govindarajan, AC (AR)

<u>CORAM:</u>

Hon'ble Smt. Sulekha Beevi C.S, Judicial Member

Date of hearing/decision **13-08-2018**

FINAL ORDER NOs. **42245-42247 / 2018**

The issue involved in these appeals is the demand raised under Rule 8 (3A) of Central Excise Rules, 2002. The demand, interest and penalty have been imposed for the reasons that the appellant has contravened Rule 8 (3A) of the said Rules by utilizing Cenvat credit for discharge of duty during the period of default. The said issue has been decided in favour of the appellant in the case of *M/s. Indsur Global Ltd., Vs Union of India* reported at *2014 (310) E.L.T. 833* (Guj.) and by the jurisdictional High Court in the case of *M/s. Malladi Drugs and Pharmaceuticals Ltd. Vs Union of India* reported in *2015 (323) E.L.T.489 (Mad.)*. However, the same has been stayed by the Hon'ble Supreme Court in the case of *Commissioner Vs M/s. Titan Industries* reported in *2016 (341) A.155 (S.C.)*. In the event, I am of the view that the matter requires to be remanded to the adjudicating authority, who is directed to reconsider the matter pursuant to the outcome of the decision of the Supreme Court on the said issue.

2. The impugned orders are set aside and appeals are allowed by way of remand.

(Dictated and pronounced in open court)

(SULEKHA BEEVI C.S)
JUDICIAL MEMBER

ksr
13-08-2018

	DRAFT			Remarks
	I	II	III	
Date of dictation	**13.08.2018**			
Draft Order - Date of typing	**13.08.2018**			
Fair Order Typing	**.08.2018**			
Date of number and date of dispatch	**14.08.2018**			