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

E/S/40363/2014 and E/40221/2014
E/S/40364/2014 and E/40222/2014
E/S/40365/2014 and E/40223/2014
E/S/40366/2014 and E/40224/2014

[Arising out of Orders-in-Appeal No.183 to 186/2013 (P), dated 21.11.2013 passed by the Commissioner of Central Excise (Appeals), Chennai]

M/s.NEYCER INDIA LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, PONDICHERRY RESPONDENT

Appearance:

For the Appellant Shri S. Muthuvenkataraman, Adv.
For the Respondent Shri S. Nagalingam, AC (AR) AC (AR)

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member

Date of hearing/decision **17-01-2017**

FINAL ORDER NOs. 40122-40125/2017

Per D.N. Panda:

Both sides say that direction of the Hon'ble High Court has been carried out. But learned counsel says that the matter being very old, the duty paying documents are not traceable due to dislocation thereof during the floods in the year 2015. If time is granted, those may be traced and placed before the adjudicating authority for verification. However, there is no doubt as to the payment of duty. The purchases were made from the Public sector Undertakings. If the department also conducts inquiry, that can be verified from their records.

Customs, Excise & Service Tax Appellate Tribunal

2. Keeping in view the difficulties of the assessee as stated above all the matters are remanded to the adjudicating authority to conduct inquiry to ascertain identity of the seller and the particulars of the invoices as well as payment of duty. Upon outcome of enquiry, if the authority is satisfied about such particulars, he shall grant appropriate Cenvat credit to the appellant under law.

3. Appellant is entitled to the reasonable opportunity of hearing in the course of re-adjudication and lead defense if any, both on fact and law and learned authority shall record all such pleadings and pass appropriate reasoned order.

4. To reduce the litigation expeditiously, appellant is directed to produce the documents by 30th June, 2017 before authority, making an application to him to fix the hearing as early as possible.

5. In the result, all the stay applications stands disposed and the appeals are remanded to the learned adjudicating authority in the manner indicated above and to the extent stated above.

(Dictated and pronounced in open court)

2.2.2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr
30-01-2017

Customs, Excise & Service Tax Appellate Tribunal

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सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण (CESTAT)
चेन्नै/Chennai