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

ST/00052/2007

[Arising out of Order-in-Original No.11/COMMR/07.[ST], dated 26.02.2007 passed by the Commissioner of Central Excise, Tirunelveli]

M/s. DCW LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE (SERVICE TAX), TIRUNELVELI RESPONDENT

ST/00053/2007

[Arising out of Order-in-Original No.12/COMMR/07.[ST], dated 26.02.2007 passed by the Commissioner of Central Excise, Tirunelveli]

M/s. DCW LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE (SERVICE TAX), TIRUNELVELI RESPONDENT

ST/00062/2007

[Arising out of Order-in-Original No.19/COMMR/07.[ST], dated 06.03.2007 passed by the Commissioner of Central Excise, Tirunelveli]

M/s. DCW LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE (SERVICE TAX), TIRUNELVELI RESPONDENT

Appearance:

For the Appellant Shri C. Seethapathy, Adv.
For the Respondent Shri Jude Joseph, AC (AR)

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member
Hon'be Shri Madhu Mohan Damodhar, Technical Member

Date of hearing/decision **12-01-2017**

FINAL ORDER NOs. 40294 – 40296/2017

Per D.N. Panda:

The adjudication order dated 26.02.2007, was subject-matter of scrutiny in appeal nos.ST/00052, 00053, 00062 & 00108/2007. Neither a speaking nor a reasoned order has been passed. Learned adjudicating authority summarily disposed the adjudication proceeding without dealing with the reason for allowance or disallowance Cenvat credit claimed. Unless, the authority brings the relevant claim to public record for scrutiny under touch stone of law the order cannot be said to be self-speaking and reasoned one. Therefore, he is directed to –

(i) Clearly state the claims subject to scrutiny.

(ii) In respect of each such claim of the Cenvat Credit, he shall record the evidence and law to conclude whether the claim is permissible or not.

(iii) Appellant is entitled to the course of natural justice at every stage of hearing while examination of veracity of its claim and tenability as well as admissibility thereof under law.

2. Taking into consideration the averments of appellant and directions given by the Tribunal in various orders passed dealing with Cenvat credit, the authority shall pass appropriate order stating his reason of decision, recording defence plea, evidence as well as the law on the subject.

Customs, Excise & Service Tax Appellate Tribunal

3. In the result, all the three appeals are remanded to learned Commissioner (Appeals) to readjudicate the matter in accordance with law by **28.03.2017**.

(Dictated and pronounced in open court)

06/02/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

30.1.2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr
16-01-2017

प्रमाणित प्रति / Certified True Copy
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण / (CESTAT)
चेन्नै / Chennai

Customs, Excise & Service Tax Appellate Tribunal