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CUSTOMS. EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. E/3004/2006,3012/2006-3013/2006 – SM[BR] Date 07/01/2009

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S JAGAT METALS (P) LTD.
G.T.ROAD,VILL-AMBAY
MAJRI,MANDIGOBINDGARH(PB)DISTT-FATEHGARH
SAHIB.

M/S JAGAT METALS (P) LTD. Appellant

Vs

C.C.E. CHANDIGARH. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 12 – 14 /2009- **SM[BR]** dated 1.1.2009

passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent
C.C.E. CHANDIGARH.
PLOT NO 19,SECTOR 17-C,CHANDIGARH.
2. Adv. / Consult
MR.G.S.BHANGOO
631 (FF), SECTOR 11B, CHANDIGARH
3 S.D.R
~~4 J.C.D.R.~~
5 Bar association. CESTAT. New Delhi
6 M/s. Deeparchi Publications. M-93. Marg. 46. Saket. New Delhi 110017
7 M/s Centax Publictions (P) Ltd., 1512-B. Bhishm Pitamah marg. Opp. ICICI Bank of Defence Colony. New - 3
8 Excise & Customs cases. B-37. Sector -1. NOIDA - 201301 Gautam Budh Nagar. (U.P.)
9 Raghuraman's 44-B. Regal Flat.Shipra Suncity. Indirapuram - 201010.Ghaziabad. DT. U.P.
10 Nidheshak publications. I.P.Estate. new Delhi
11 Taxmann Allied Service Pvt Ltd., 21/35. West Punjabi Bagh. New Delhi - 110026
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033. No.70(Old No. 88). Thyagaraya Road. T. Nagar.Chennai
13 Taxindiaonline.com Pvt.Ltd. B-XI/8183.Vasant Kunj. New Delhi - 110070
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-1
15 Office Copy
16 Guard file

3. M/S AGGARWAL STEEL ROLLING
MNILLS,G.T.ROAD(KHANNA SIDE)MANDI
Distt: Fatehgarh Sahib (Pb)

3. SHRIPARVEEN KUMAR. PARTNER
M/S AGGARWAL STEEL ROLLING MILLS
(KHANNA SIDE) MANDI GOBINDGARH
DISTT: FATEHGARHSAHIB (P.B)

Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Appeal No. 3004, 3012-3013 2006-SM

(Arising out of Order-in-Appeal No. 710 to 760/CE/CHD/06 dated 18.8.06 passed by the Commissioner (Appeals), Central Excise, Chandigarh)

M/s Jagat Metals (P) Ltd. — Appellant
M/s Aggarwal Steel Rolling Mills
Shri Parveen Kanwal

Vs.

CCE, Chandigarh — Respondent
Shri S.K. Panda, DR

Date of Hearing: 23.12.08

CORAM: HON'BLE MR. D.N. PANDA, MEMBER (JUDICIAL)

Final Order No. 12-14/09-SM(BR) dated 1-1-09

Per D.N. Panda:

None present for the appellant. The appellant has made a written submission stating that payments made for purchase of material has been established from bank record and finished goods having been manufactured, use of input cannot be doubted, for which they are entitled to input credit. The appellant has relied on the decisions in the case of **Adhunik Steels Ltd. Vs. CCE, Ludhiana** reported in 2007 (81) RLT 169 and **CCE, Chandigarh Vs. Neepaz Steels (India)** reported in 2007 (213) ELT 100. Further, the appellant has also stated in written submission that the Hon'ble High Court of Punjab & Haryana by order dated 7.7.08 in Appeal Nos. 3, 4 and 5 has held that input credit is not deniable on the ground that vehicle number mentioned on the invoices were not capable of carrying the goods. He submitted that the appellant prays that the appeal may be disposed of favourably. The appellant has preferred no opportunity of personal appearance.

2. Ld. DR appearing on behalf of the Revenue submits that in view of the decision of the Tribunal in the case of **Rajeev Alloys Ltd. Vs CCE** reported in 2008 (89) RLT 227 and **Aarti Steels Ltd. & Ors. Vs. CCE** reported in 2008 (89) RLT 235, the matter was remanded to the ld. adjudicating authority to decide the case on merit on the basis of recent Tribunal's decision in the case of **Rajeev Alloys Ltd**. (supra) and in the case of **Aarti Steels Ltd.** (supra).

3. Heard both sides. From the written submission of the appellant, it appears that the appellant does not prefer to be heard in person. The appellant is prevented to argue on the outcome of the recent decision of the Tribunal as stated above. In view of the absence of the appellant, it would be appropriate to remit back the matter to the ld. adjudicating authority who shall examine the entire issue in the light of the decisions in the case of **Rajeev Alloys Ltd**. (supra) and **Aarti Steels Ltd.** cited (supra)

4. Ld. adjudicating authority following due process of law shall pass a speaking order under the law. In the result, all the three appeals are remanded setting aside the impugned order.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM