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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/2796/2009 – SM[BR]**

Date **19/08/2011**

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

To :
M/S SHREE KRISHNA PAPER MILLS & INDUS.
PLOT NO. SPL-A, RIICO INDUSTRIAL AREA, VILL.&
P.O.KESHWANA, TEHSIL: KOTPUTLI. JAIPUR-303108
(RAJASTHAN)
M/S SHREE KRISHNA PAPER MILLS & INDUS. LTD.

Appellant
Vs
C.C.E. JAIPUR I

Respondent

I am directed to transmit herewith a certified copy of **Final order No. 483 / 2011-SM[BR]** **dated 14.7.2011** 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. JAIPUR I
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.

2. Adv. / Consult SHRI A.K.SHARMA ADV.
M/SAPPELLANT:-------------

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd.. 59/32. New Rohtak Road. New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.

SINGLE MEMBER BENCH
Court-IV
Excise Appeal No.2796 of 2009-SM

Date of Hearing/Decision: 14.07.2010

(Arsing out of Order-in-Appeal No.147 (DK)/CE/JPR-I/2009 dated 17.07.2009 passed by the CCE(A), Jaipur)

For approval and signature:

Hon'ble Mr.Ashok Jindal, Member (Judicial)

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Shree Krishna Paper Mills & Inds.Ltd. Appellant

Vs.

CCE, Jaipur Respondent

Present for the Appellant: Shri A.k.Sharma Advocate
Present for the Respondent: Ms. R.K.Jagdev, SDR

Coram: Hon'ble Mr.Ashok Jindal, Member (Judicial)

Final **ORDER NO.** 483/2011 SM (Br)

PER: ASHOK JINDAL

The appellants are in appeal against the impugned order for demanding duty on non reversal of input credit taken on inputs which have gone into manufacturing of final exempted product i.e. news print.

2. Learned Advocate for the appellants submitted that the appellants are maintaining separate accounts of inputs which have gone into manufacturing dutiable products as well as final exempted products and as per that account, they are required to reverse the credit only Rs.70,709/- which they have reversed. He further submitted that the demand made in the show cause notice is without any basis and no supporting documents have been supplied to the appellants for confirming the demand. Therefore, the matter may be remanded to the adjudicating authority for fresh examination of the records and to pass appropriate orders.

3. On the other hand, learned SDR submitted that the issue in this case is of facts and no point of law is involved. He submitted that as the law is very clear that the appellants are required to reverse credit availed by them on inputs which have gone into manufacturing of final exempted products at the time of its clearance which the appellants have failed to do so, therefore, input credit is to be reversed. If the matter is remanded to the adjudicating authority, it should be limited to the quantification of the demand.

4. Heard both sides and perused the records.

5. After considering the submissions made by both sides, I do agree with the contention of the learned SDR that the appellants are required to reverse the inputs credit availed by them on inputs which have gone into manufacturing final exempted products at the

time of its clearance, as disputed by the learned Advocate that the demand for reversal of input credit is only limited to Rs.70,709/- and whereas the demand made in the show cause notice is Rs.2,89,623/-. Therefore, the matter needs examination at the end of the adjudicating authority. Hence, the matter is sent back to the adjudicating authority only for re-quantification of the demand. The appellants shall co-operate to the adjudicating authority by way of producing the relevant records. The appellants are directed to approach to the adjudicating authority within one month of the receipt of this order for re-quantification of the demand.

6. The appeal is disposed of by way remand.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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