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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

EXCISE APPEAL BRANCH

Appeal No. E/89 /2009 - EX[DB] WITH E/M/689/2011-EX Date **27/12/2011**

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

To :
M/S PARAM INDUSTRIES LTD.
(NOW KNOWN AS M/S RUCHI SOYA INDUSTRIES LTD.)
301, MAHAKOSH HOUSE, 7/5, SOUTH TUKOGANJ,
NATH MANDIR ROAD, INDORE-1-(M.P.)

M/S PARAM INDUSTRIES LTD. Appellant

Vs

C.C.E. INDORE **MISC ORDER NO. 773/2011-EX** Respondent

I am directed to transmit herewith a certified copy of **Final order No.1056/ 2011 EX[DB]** dated 19-12-11 passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. INDORE
MANIK BAGH PALACE, POST
BOX NO. 10, INDORE 452001 (M.P.)

2. Adv. / Consult
MR.RAJESH RAWAL
249, LAWYERS CHAMBERS, HIGH COURT OF INDIA, NEW DELHI.

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
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 - 110005
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
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision:14.12 .2011

Miscellaneous Application No.689 of 2011 in Central Excise Appeal No.89 of 2009

Arising out of the order in original No.43/Commr./CEX/NID/2008 dated14/10/08 passed by the Commissioner of Customs & Central Excise, Indore.

For Approval and Signature:

Hon'ble Mr. S.S. Kand, Vice President
Hon'ble Mr. Mathew John, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	Yes
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NO
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Param Industries Ltd. .. Applicants/Appellants

Vs.

C.C. & C.Ex., Indore .... Respondent

Appearance:

Shri Rajesh Rawal, Advocate for the applicants/appellants
Shri N. Pathak, A.R. for the Revenue

Coram: Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Mr. Mathew John, Technical Member

MISC oral Order No. 773/2011-EX
FINAL Oral Order No. 1056/2011-EX

Per Mr. S.S. Kang:

The applicants filed this application asking for direction not to take coercive action to recover the amount in dispute in the present proceeding as the Tribunal also passed Stay Order dated 27.02.2009.

2. The demand is confirmed in view of provisions of Rule 6 of Cenvat Credit Rules on the ground that appellants were availing credit in respect of exempted final products.

3. During argument, the learned A.R. produced a letter from the office of the Commissioner of Central Excise and Customs, Indore, M.P. wherein it has been mentioned that the appellant filed a declaration in view of the amended provision of Rule 6 of Cenvat Credit Rules and the applicants also reversed the credit along with interest which was availed in respect of the inputs used in or in relation to the manufacture of exempted goods. In these circumstances, we find that the matter requires re-consideration by the adjudicating authority afresh in view of the declaration filed by the applicants under Rule 6 of the Cenvat Credit Rules. The impugned order is set aside and the matter is remanded to the adjudicating authority to decide afresh after affording an opportunity of hearing to the appellants. The appeal is allowed by way of remand.

(S.S. Kang)
Vice President

(Mathew John)
Technical Member

scd/