

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 27.02.2017

Excise Appeal No. 50134 of 2014

(Arising out of order-in-original No. Comm.-JAI-EXCUS-002-COM-66-13-14 dated 19.09.2013 passed by the Commissioner of Central Excise, Jaipur-II).

M/s Patil Rail Infrastructure Pvt. Limited Appellant

Vs.

CCE, Jaipur

Respondent

Appearance:

Sh. R. K. Sanghi, Advocate for the appellant
Sh. R. K. Manjhi, AR for the Revenue

Coram:

Hon'ble Mr. M. V. Ravindran, Member (Judicial)
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final order No. 51999/2017

Per: **M. V. Ravindran:**

This appeal is directed against order-in-original No. Comm.-JAI-EXCUS-002-COM-66-13-14 dated 19.09.2013 passed by the Commissioner of Central Excise, Jaipur-II.

2. Heard both sides and perused the records.
3. On perusal of records, we find that the issue that arises for consideration of the Bench is regarding eligibility to avail cenvat credit on the photocopy of the duty paying documents and non-production of original documents to the audit team. It is the case of the appellant that they have not received the hearing notices given by the adjudicating authority and that they have all the original

copies on which they have availed cenvat credit and they will be able to demonstrate the same before the adjudicating authority.

4. On careful consideration of the submissions made, in our view the issue pertains to factual verification or appreciation of the documents on which cenvat credit has been availed. Since it is the claim of the appellant and their Counsel that they will be able to produce the documents to the adjudicating authority, without expressing any opinion, keeping all the issues open, we set-aside the impugned order and remand the matter back to the adjudicating authority to consider the issue afresh after following the principles of natural justice. Appellant is also directed to co-operate with the authorities and appear before the adjudicating authority and plead his case.

5. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(M. V. Ravindran)
Member (Judicial)

Pant

