

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. E/53270/2014-Ex[SM]

[Arising out of Order-In-Appeal No. 36(VC)CE/JPR-I/2014 dated
14.03.2014 passed by Commr. (Appeals-I) Jaipur]

M/s KEC International Ltd.

...Appellant(s)

Vs.

C.C.E. & S.T. Jaipur-I

...Respondent(s)

Appearance:

Mr. Alok Kohtari (Advocate) for the Appellant

Mrs. Kanu verma Kumar (DR) for the Respondent

CORAM:

Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing/ Decision. 22.06.2017

Final Order No. 54356 /2017

Per S. K. Mohanty:

Heard both the sides and perused the records.

2. The issue involved in this appeal relates to adjustment of rebate claim towards interest on price variation as per the contracts entered during the period December 2012 to January 2013. I find that for the earlier period i.e. July 2011 to July 2012 and April 2010 to June 2011 the matter has already been remanded to the original authority for informing the appellant regarding the interest amount, which is due from it. Since on the earlier occasion, the matter has already been remanded to the original authority, I am of the view that the present matter can also be remanded for deciding the quantum of interest i.e. due from the appellant.

3. Accordingly, after setting aside the impugned order, I remand the matter to the original authority to decide the issue after observing the principles of natural justice. The appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(S. K. Mohanty)
Member(Judicial)

Neha