

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

COURT-II

Date of hearing/decision: 16.08.2017

Appeal No. E/660 & 961/2012-[EX] SM

[Arising out of the Order-in-Appeal No. 301-302(AKJ)CE/JPR-I/2011 dated 3/1/2012, passed by the Commissioner of Central Excise (Appeals-1), Jaipur)

Shri Rathi Steel (Dakshin) Ltd ... Appellant

Vs.

CCE, Jaipur-I ... Respondent

Appearance:

Present Shri Prabhat Kumar, Advocate for the appellant

Present Shri K. Poddar AR for the respondent

Coram: Hon'ble Mr.Ashok K. Arya, (Technical Member)

FINAL ORDER No. 55903-55904/2017

Per Ashok K. Arya :

1. *M/s Shri Rathi Steel (Dakshin) Ltd.* has filed these two appeals against respective orders in appeal where under Cenvat credit on certain inputs used for manufacture of capital goods used captively in the factory of its manufacture has been denied.
2. Both sides have been heard.
3. Ld. DR for the Revenue points out that the appellant has not produced any material to establish that they are entitled to Cenvat credit and what quantity of subject items were used in production of capital goods. However, the Ld. Advocate for the appellant makes a mention that they had given sufficient

evidences in detail to prove that the respective quantities of subject items were used in production of capital goods used captively for their manufacture. When it is so, the impugned orders in this regard are set aside and subject matters are remanded back to Original Adjudicating Authority, who shall examine all the material produced by the appellant and decide the subject matter within four months of the receipt of this order, after giving opportunity of personal hearing to the appellant. Ld. Advocate for the appellant has assured that the appellant will give their full cooperation to the department and will not seek any adjournment on hearings, whenever they are fixed before the Adjudicating Authority.

4. In the result the appeals are allowed by way of remand in above terms.

[Order dictated and pronounced in the open court]

(Ashok K. Arya)
Member (Technical)

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