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

Date of hearing/decision: 11.09.2017

Excise Appeal No. 1409 of 2011
(Arising out of order-in-original No. 31/2011-CE dated 11.03.2011 passed by the Commissioner, Central Excise, Jaipur).

M/s Otsuka Chemicals (India) Limited Appellant

Vs.

CCE, Jaipur-I Respondent

Appearance:

Sh. Hemant Bajaj, Advocate for the appellant
Sh H. C. Saini, AR for the respondent

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No. 56552/2017

Per: **Justice (Dr.) Satish Chandra**:

The present appeal has been filed against the order-in-original No. 31/2011-CE dated 11.03.2011 passed by the Commissioner, Central Excise, Jaipur. The period of dispute is March 2007 to February, 2009.

2. Brief facts of the case are that during the period under consideration, the appellant was engaged in the manufacture of pharmaceutical products falling under Chapter 29 of the first schedule to the Central Excise Tariff Act, 1985. The factory of the appellant was set up in the year 2006-07, and the appellant used several items such as angles, channels, beams, plates, rounds etc. in the

manufacture, fabrication and installation of various capital goods, which were also used in or in relation to the manufacture of final products within the factory. Appellant claiming cenvat credit of duty paid by them. Being aggrieved, the present appeal is filed by the appellant.

2. With this background, we heard Sh. Hemant Bajaj, ld. Advocate for the appellant and Sh. H. C. Saini, ld. AR for the Revenue and gone through the material available on record.

3. During the course of arguments, both the parties have agreed that the relevant evidence pertaining to the claim was not submitted before the lower authorities. Ld. Counsel submits that if a chance will be given, the necessary documents will be produced. When it is so, then we set aside the impugned order and remand the matter to the adjudicating authority to decide the issue **denovo**, but by providing an opportunity of hearing to the appellant. Fresh evidence, if necessary, may be admitted as per law.

4. In the result, appeal is allowed by way of remand.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

Justice (Dr.) Satish Chandra)
President

Pant