

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. I

DATE OF HEARING : 27/09/2017.
DATE OF DECISION : 27/09/2017.

Excise Appeal No. 53504 of 2015

[Arising out of the Order-in-Original No. JAI/EXCUS/000/COM/16/15-16 dated 09/07/2015 passed by The Commissioner of Central Excise, Jaipur.]

M/s KEC International Ltd.

Appellant

Versus

CCE & ST, Jaipur – I

Respondent

Appearance

Shri Anurag Kapur, Advocate – for the appellant.

Shri S.K. Bansal, Authorized Representative (DR) – for the Respondent.

**CORAM : Hon'ble Shri Justice Dr. Satish Chandra, President
Hon'ble Shri B. Ravichandran, Member (Technical)**

Final Order No. 56812/2017 Dated : 27/09/2017

Per. Justice (Dr.) Satish Chandra :-

The present appeal is filed by the appellant against order-in-Original No. JAI/EXCUS/000/COM/16/15-16 dated 09/07/2015. The period in dispute in this appeal is January 2014 to June 2014

2. The brief facts of the case are that the appellant is engaged in the manufacture of Galvanized Transmission Line Tower, wherein they fabricate steel angles and plates, galvanize the same and clear the same upon payment of proper duty. They have cleared only parts of towers from the factory and not nuts, bolts and washers which were supplied directly at the project site. Revenue held a view that the value of nuts, bolts and washers etc. directly purchased from the manufacturer and delivered at the site should be included in the value of galvanized tower materials. Accordingly, duty was demanded by the Department. Being aggrieved, the appellants have filed present appeal.

3. With this background, we heard both the sides. From the record, it appears that the same issue in the assessee's case, for the previous period, came before the Tribunal (**M/s KEC International Ltd. vs. CCE, Jaipur – I** vide final order No. 50327/2017 dated 10/01/2017), where the matter was remanded to the Adjudicating Authority by observing that :-

“7. Needless to mention that in the Central Excise Act, 1944, the leviability of the excise duty is different for the towers which are assembled in the factory than those erected at the site and come out as an immovable structure. From the impugned order, it appears that the authorities below have not examined the issues properly in a right perspective. We, therefore, set aside the impugned order and remand the matter to the Adjudicating Authority for denovo adjudication in the light of the above

observations but by providing a reasonable opportunity to the assessee-appellants to present their case with liberty to file additional documents, if any, as per law.

8. In the result, the appeals filed by the assessee-appellants are allowed by way of remand”.

4. By following our earlier decision, we set aside the impugned order and remand the matter to the Original Authority with the similar direction.

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

(Order dictated and pronounced in the open court.)

(Justice Dr. Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

PK