

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

Date of Hearing/ Decision: 31.10.2017

Appeal No. E/51435/2017-SM

[Arising out of Order-in-Appeal No. BHO-EXCUS-002-APP-04-17-18 dated 04.05.2017 passed by the Commissioner of Customs & Central Excise (Appeals), Raipur (C.G.)]

Aakriti Sugar Mills Pvt. Ltd

Appellant

Vs.

CCE & ST Bhopal

Respondent

Appearance

Shri S.S. Dabas, Advocate

- for the appellant

Shri G.R. Singh, AR

- for the respondent

CORAM: **Hon'ble Mr. M.V. Ravindran, Member (Judicial)**

Final Order No. 57520 /2017

Per M.V. Ravindran:

1. This appeal is directed against the Order-in-Appeal No. 002-04-17-18 dated 04.05.2017.
2. Heard both sides and perused the records.
3. By the impugned order, the First Appellate Authority has disposed of the appeal filed by the appellant as regards ineligible Cenvat credit availed on the M.S. Angles, Beams etc.
4. It was the contention of the appellant before the First Appellate Authority and before the Tribunal that the said M.S. Angles, Channels & Beams are used for fabrication of storage tanks and pollution control equipments. On specific query from the Bench as to whether the same was justified before the Adjudicating Authority Ld. Counsel fairly submits that it was not so. I do find from the records that the appellant had not evidenced the usage of these items for fabrication of tank and pollution control

equipments before the adjudicating authority. In my view, the appellant should be directed to justify the usage of these items before the Adjudicating Authority.

5. Accordingly, without expressing any opinion on the merits of the case, keeping all the issues open, the impugned order is set aside and the appeal is disposed of by way of remand to the Adjudicating Authority to reconsidering the issue afresh after following the principles of natural justice. Appellant is at liberty to produce any document in his defence.
6. The appeal is disposed of by way of remand.

(Order dictated and Pronounced in open Court)

(M.V. Ravindran)
Member (Judicial)

Rekha