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

Excise Appeal No. 52855 of 2016 SM

[Arising out of order-in- Appeal No. 184/14-15 dated 16.3.2015 passed by Commissioner (Appeals) , Central Excise, Meerut.]

M/s Prime Industries Unit II **Appellant**

Vs.

CCE & ST, Meerut **Respondent**

Appearance:
Shri Amit Kumar Singh, Advocate for the Appellants
Shri G R Singh, DR for the Respondent

CORAM:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Date of Hearing / Decision: 22.11.2017

FINAL ORDER NO. 58168 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed by the appellant against order in Appeal No. 184/14-15 dated 16.3.2015. Period of dispute is February, 2008 to February, 2011.

2. Brief facts of the case are that the appellant is engaged in the manufacture of PP Bags falling under sub heading No. 3923 2990 of the Central Excise Tariff Act, 1985. It is the claim of the department that appellant has received the raw material from the Unit which is

100% EOU. The cenvat credit was availed in contravention of Rule 3(7)(a) of Cenvat Credit Rules, 2004. So, the demand was raised. Being aggrieved, the appellant has filed the present appeal.

3. With this background, we heard Shri Amit Kumar Singh and Shri G R Singh, learned representatives of the parties.

4. During the course of arguments, learned counsel for the appellants submits that computation was wrongly made by the lower authorities. So, the appellant has approached the concerned officer with a request for re-computation. The range office has revised the computation, then demand came down Rs. 10 lakh plus. Further, compliance report was submitted. Show cause notice was issued and demand was further revised to Rs. 7,76,709/-. It is submission of the learned Counsel that even this demand made by department is on higher side.

5. On the other hand, learned AR justified the impugned order.

6. By considering the totality of the facts of the case, it appears that adequate chances were given to the appellant and on his request, recomputation was made. Demand from 13 lakh has been revised to seven lakh plus. In peculiar facts and circumstances of the case and perusal of material available on record, there is no further scope to give any relief. No cogent material is available requiring recomputation.

7. In view of above, I find no reason to interfere with the impugned order. The same is hereby upheld along with the reasons mentioned therein.

8. In the result, appeal filed by the appellant is dismissed.

(Dictated and pronounced in open court)

(Justice (Dr.) Satish Chandra)
President

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