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/DECISION : 07/12/2017.

Excise Appeals No. 50173 and 50246 of 2014

[Arising out of the Order-in-Original No. 49-50/Commissioner/2013 dated 22/08/2013 passed by The Commissioner, Central Excise, Customs & Service Tax, New Delhi.]

M/s Simplex Engineering and Foundry Works Pvt. Ltd.	]	Appellant
Versus		
CCE & ST, LTU, Delhi		Respondent

Appearance

Shri Manish Saharan, Advocate - for the appellant.

Shri HC. Saini, 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. 58419-58420/2017 Dated : 07/12/2017

Per. B. Ravichandran :-

The appeals are against order dated 22/08/2013 of Commissioner of Central Excise, LTU, New Delhi. The dispute is with reference to violation of the excisable goods manufactured and cleared by the appellant. The appellants are receiving certain designs and drawings from the client based on which the excisable product are to be manufactured and supplied. The Revenue held a view that the appellants have not discharged correct duty on the excisable goods. It is viewed that there should be an addition of 10% on the value which should be attributable to the value of drawing and design provided by the client. On such premise the lower authority confirmed differential duty demands and also imposed penalties.

2. The learned Counsel appearing for the appellant submits that the notional addition to value is not supported by law. In a similar situation in the appellant's own case the Tribunal while examining the matter vide final order No. 51000-51001 of 2015 dated 18/02/2015 remanded the matter back to the Original Authority for a re-quantification of duty demand.

3. We have heard both the sides and perused the appeal record. Since the very same matter has come up before the Tribunal in appellant's own case and the Tribunal recording the reason remanded the matter to the Original Authority for a fresh decision on re-quantification of duty demand. Following the same ratio and in terms of the same direction, we are remanding this case also after setting aside the impugned orders. The Original Authority can re-decide the case in line with the above observation of Tribunal's order dated 18/02/2015 which is in appellant's own case. The appeals are allowed by way of remand.

(Order dictated and pronounced in the open court.)

(Justice Dr. Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

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