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

Date of Hearing/Order: 8.1.2018

Appeal No. E/52614/2016-DB

(Arising out of Order-in-Original No. ALW-EXCUS-O-i-O-COM-025/16-17 dated 24.6.2016 passed by the Commissioner, Customs & Central Excise, Alwar)

M/s Yutaka Autoparts India Pvt. Ltd. Appellant

Vs.

CCE, Alwar Respondent

Appearance

Shri Hemant Bajaj, Advocate - for the appellant

Shri M.R. Sharma, D.R. - for the respondent

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

Final Order No. 50131/2018

Per **Justice Dr. Satish Chandra :**

The present appeal is filed against the Order-in-Original No. 25/16-17 dated 24.6.2016. The period of dispute is April 2010 to January 2015).

2. The brief facts of the case are that the appellant is engaged in the manufacture of the auto parts which attracts the Excise Tariff. The appellant was also availing the Cenvat credit under Cenvat Credit Rules, 2004.

3. It is the submission of the appellant that the appellant manufactured the converters for M/s Honda Cars India Ltd. M/s Honda Cars India Ltd. has imported goods and availed the CVD and additional duty benefits. These parts were transferred to the appellant on payment of duty by way of reversal of Cenvat credit.

4. Later, the appellant has made the final product and supplied to M/s Honda Cars Ltd. on payment of duty. The appellant claimed Cenvat credit which was denied by the department. Being aggrieved, the appellant has filed the present appeal.

5. With this background, heard Shri Hemant Bajaj and Shri M.R. Sharma, ld. Counsels for the parties.

6. After hearing both the parties and on perusal of record, it appears that in the impugned order, the Commissioner in para 15 has already mentioned that:

> "The assessee have not produced any evidence from which it can be established that the goods on which Cenvat credit of Additional Duty of Customs has been taken by him."

7. During the course of argument, the ld. Counsel tried to produce invoices and other material. The ld. DR says that it is not the forum to examine the same and matter should be remanded for proper examination of all the documents.

7. In view of above, we set aside the impugned order and remand the matter to the original authority to make de novo assessment after examining the entire evidence and but by providing the reasonable opportunity to the appellant. Additional evidence, if need be, may be admitted as per law.

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

(Dictated & pronounced in open Court)

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

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