

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH REGIONAL BENCH AT HYDERABAD
BENCH - SM
COURT - I**

Appeal(s) Involved:

E/30665/2018-SM

(Arising out of Order-in-Appeal No. VIZ-EXCUS-001-APP-230-17-18 dated 05/02/2018 passed by Commissioner of Customs Central Excise & Service Tax (Appeals) Visakapatnam)

Inox Air Products Private Limited

Appellant(s)

Versus

**Commissioner of Central Excise
Visakhapatnam**

Respondent(s)

Appearance:

None for the Appellant.

Mr. P.S. Reddy, A.R. for the Respondent.

CORAM:

HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)

Date of Hearing: 05/12/2018

Date of Decision: 05/12/2018

Final Order No. A/ 31550 / 2018

[Order per: M.V.Ravindran.]

1. This appeal is directed against orders-in-appeal No. VIZ-EXCUS-001-APP-230-17-18, dated 05.02.2018.
2. Heard both sides and perused the records.
3. I find that identical issue of the very same appellant for the earlier period have been remanded back to the adjudicating authority. The issue

that falls for consideration in this appeal is whether the appellant is eligible to avail CENVAT credit of the total amounts billed by the supplier or for the actual quantity received by them in respect of the liquid gasses and the transportation thereof. This Bench vide Final Order No. 31275/2017, dated 18.08.2017 and Final order No. 30605-30606/2018 dated 22.05.2018 had remanded the matter back to the adjudicating authority to reconsider the issue afresh. Since the issue involved in this appeal is also the same, this matter also is required to be considered by the adjudicating authority as per the directions given in the final orders dated 18.08.2017 and 22.05.2018.

4. Without expressing any opinion on the merits of the case, the impugned order is set aside and the matter remitted back to the adjudicating authority to reconsider the issue afresh after following the principles of natural justice.

(Order pronounced and dictated in open court)

M.V.Ravindran
MEMBER (JUDICIAL)

Neela Reddy