

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench-Court No – I**

**Misc. Application No. E/EH/30538-30543/2022
in
Excise Appeal No. 22293/2015, 30300/2019, 31124/2018 &
ST/20563/2015**

VST Industries Ltd., **Appellant(s)**
Azamabad,
Hyderabad,
Telangana – 500 020.

Vs

**Commissioner of Customs,
Central Excise & Service Tax
Hyderabad- II** **Respondent(s)**
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

AND

Excise Appeal No. E/30020/2015 & E/30026/2016

**Commissioner of Customs,
Central Excise & Service Tax
Hyderabad- II** **Appellant(s)**
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

Vs

VST Industries Ltd., **Respondents(s)**
Azamabad,
Hyderabad,
Telangana – 500 020.

Appearance

Shri S. Thirumalai, Advocate for the Assessee

Shri V R Pavan Kumar, Authorised Representative for the Department.

**Coram: HON'BLE Mr. ANIL CHOUDARY, MEMBER (JUDICIAL)
HON'BLE Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of Hearing: 08.09.2022

Date of Decision: 08.09.2022

MISCELLANEOUS ORDER No. M/30415-30420/2022

[Order per: BENCH]

Heard the parties on the EH application. Learned Counsel for appellant assessee submits that these are all periodical SCNs which were

issued on the common issue of dis-allowance of Cenvat Credit on input services. He points out that earlier this Tribunal in similar matter of the assessee allowed the appeal by way of remand, with observation that most of the issues are covered by the precedent orders of the Tribunal and Higher Courts. And the matter was remanded for re-adjudication accordingly. Learned Counsel points out that by Order-in-Original No.09/2019 dated 18.09.2019 and another Order-in-Original No. being 10/2019 dated 03.10.2019 the matter have been adjudicated in detail by the jurisdictional Deputy Commissioner and he have allowed the Cenvat Credit. Further the issue relating to reversal of proportionate Cenvat Credit on the trading turnover has also been adjudicated upon, and as per the Rules and formulae provided therein, the proportionate Cenvat Credit have been reversed. These orders have attained finality. It is further pointed out that in these appeals also similar issue is involved and he further proposed that these appeals may also allowed by way of remand with similar direction.

2. Accordingly, we allow these EH applications and we further direct that the appeals may be listed for hearing in the next Division Bench.

(Dictated and pronounced in open Court)

(ANIL CHOUDARY)
MEMBER (JUDICIAL)

(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)