IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 76142 of 2014

(Arising out of Order-in-Original No.02/COM/CE/SLG/2014 dated 10.07.2014 passed by Commissioner of Central Excise & Customs, Siliguri)

M/s. Intas Pharma Ltd. **: Appellant**
Near IOC Depot, NH-31A Bhagey Khola, Majithar Rangpoo, East Sikkim-737132

VERSUS

Commissioner of CGST & Central Excise, Siliguri **: Respondent**
C.R.Building, Hakimpara, Haren Mukherjee Road, Siliguri-734001.

With

Excise Appeal No. 75580 of 2016

(Arising out of Order-in-Original No. 37-38/COMM/CE/SLG/15-16 dated 10.02.2016 passed by Commissioner of Central Excise, Siliguri)

M/s. Intas Pharma Ltd. **: Appellant**
Near IOC Depot, NH-31A Bhagey Khola, Majithar Rangpoo, East Sikkim-737132

VERSUS

Commissioner of CGST & Central Excise, Siliguri **: Respondent**
C.R.Building, Hakimpara, Haren Mukherjee Road, Siliguri-734001.

With

Excise Appeal No. 75581 of 2016

(Arising out of Order-in-Original No.V(30)04//CE/Tech/Spl.rate/Intas/Slg.Comm/2020-21/549 dated 19.01.2022 passed by Commissioner of Central Excise, Siliguri)

M/s. Intas Pharma Ltd. **: Appellant**
Near IOC Depot, NH-31A Bhagey Khola, Majithar Rangpoo, East Sikkim-737132

VERSUS

Commissioner of CGST & Central Excise, Siliguri **: Respondent**
C.R.Building, Hakimpara, Haren Mukherjee Road, Siliguri-734001.

With

Excise Appeal No. 70694 of 2013

(Arising out of Order-in-Original No.V(30)04//CE/Tech/Spl.rate/Intas/Slg.Comm/2020-21/549 dated 19.01.2022 passed by Commissioner of Central Excise, Siliguri)

M/s. Intas Pharma Ltd. **: Appellant**
Near IOC Depot, NH-31A Bhagey Khola, Majithar Rangpoo, East Sikkim-737132

VERSUS

Commissioner of CGST & Central Excise, Siliguri **: Respondent**
C.R.Building, Hakimpara, Haren Mukherjee Road, Siliguri-734001.

APPEARANCE:

Mr. Rahul Tangri & Udita Saraf, Advocates for the Appellant

Shri P.K.Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO. / 2024

DATE OF HEARING :21.11.2024

DATE OF HEARING: 21.11.2024

Order : [Per Shri Ashok Jindal]

The appellant is in appeal against the impugned orders wherein recovery on account of Suo Moto duty credit has been taken by them at the rate of 100% in terms of Notification No. 20/2007, CE dated 25.04.2007 sought to be made against the appellant in terms of Notification No. -20/2008 CE dated 27.03.2008 from the appellants as the validity of the Notification No. 20/2008 (ibid) was pending before the Hon'ble Apex Court and the same has been settled by the Hon'ble Apex Court vide order dated 22nd April, 2020 in the case of VVF Ltd.

reported in 2020-SC holding that Notification No. 20/2008 dated 27.03.2008 is valid and legally enforceable.

2. Thereafter, the appellant has filed various applications for fixation of special rate of Value Addition before the Adjudicating Authority and the same are pending for disposal.

3. In terms of the order passed by this Tribunal in their own case in Central Excise Appeal No. 75150/2020 vide Final Order No. 75403-408/2018 dated 19.03.2018, we set aside the impugned orders and remand matter back to the Adjudicating Authority to adjudicate the matter after disposal of the applications for fixation of special rate of Value Addition for the impugned period filed by the appellant.

4. The appeals are disposed off by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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