

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 75916 of 2024

(Arising out of Order-in-Appeal No. 54/DENOVO/HWH/CE/2023-24 dated 28.08.2023 passed by the Commissioner of CGST & CX, Kolkata Appeals-II 3rd & 4th Floor, Bamboo Villa, 169 A.J.C. Bose Road, Kolkata 700014)

Commissioner of CGST & C. Ex. Howrah : **Appellant**
Commissionerate,
M.S. Building 15/1 Strand Road
Kolkata-700001

VERSUS

M/s. Universal Bituminous Private Limited : **Respondent**
PO & Vill-Jala Dhulagory, Sankrail Industiral Park,
NH-6, Howrah-711302

APPEARANCE:

Shri S. K. Singh, Authorized Representative for the Respondent

Shri Aditya Dutta, Advocate for the Appellant

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75353/2025

DATE OF HEARING / DECISION: 11.02.2025

Order: [PER SHRI ASHOK JINDAL]

This is an appeal against the impugned order wherein the Ld. Commissioner (Appeals) has remanded the matter back to the Id. adjudicating authority to decide the issue on merits. The Revenue is aggrieved from the said order arguing that the Ld. Commissioner (Appeals) has no power to remand as per the Finance Act, 2001 w.e.f. 10.05.2001.

2. However, as both sides have agreed that the matter is to be heard by the Id. adjudicating

authority, therefore we dispose of this appeal with a direction to the adjudicating authority to decide this issue within a period of three months from the date of receipt of this Order after affording an opportunity of being heard to the respondent and thereafter pass an appropriate order in accordance with law.

3. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp