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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 77575 of 2018

(Arising out of Order-in-Original No. 51/Central Excise/Pr. Commr/2018 dated 21.03.2018 passed by the Principal Commissioner of Central Goods and Service Tax & Central Excise, Central Revenue Building, 5A, Main Road, Ranchi – 834 001)

M/s. Eastern Coalfields Limited **: Appellant**
Rajmahal Area,
Office of the CGM Area Office,
OCP Road, Dhankunda, P.O.: Bara Simra,
District: Godda, Jharkhand, PIN – 814 165

VERSUS

Principal Commissioner of C.G.S.T. & C.X. **: Respondent**
Ranchi Commissionerate,
Central Revenue Building, 5A, Main Road,
Ranchi, Jharkhand, PIN – 834 001

APPEARANCE:

Shri Rajeev Kumar Agarwal, Advocate,
For the Appellant

Shri Mihir Ranjan, Special Counsel
Shri S.K. Dikshit, Authorized Representative,
For the Respondent

CORAM:

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

FINAL ORDER NO. 75732 / 2026

DATE OF HEARING / DECISION: 16.06.2026

ORDER: [PER SHRI ASHOK JINDAL]

Heard the parties.

2. We find that by way of the impugned order, central excise duty has been demanded from the appellant on Performance Incentive (PI) received by them, but the amount of Performance Incentive could not be properly calculated since no Chartered Accountant's certificate was produced by the appellant to that effect.

2.1. In view of the above, we set aside the impugned order and remand the matter back to the adjudicating authority, with the direction to the appellant to produce a CA Certificate confirming the actual amount of Performance Incentive received, on which the appellant is required to pay duty. On the basis of the said Certificate, the adjudicating authority shall determine the duty liability to be paid by the appellant and also as to whether the appellant has paid the said liability. Thereafter, the adjudicating authority shall pass an appropriate order, in accordance with law.

3. In these terms, by setting aside the impugned order, we remand the matter to the adjudicating authority.

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

(Operative part of the order was pronounced in open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd