IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 75707 of 2026

(Arising out of Order-in-Appeal No.89/BOL-CE/2023-24 dated 16.01.2024 passed by Commissioner of CGST & Central Excise, Siliguri)

M/s. Maan Metaliks Private Limited **: Appellant**
58/1, Maanheruka, Sarat Bose Road, Bhawanipur, Kolkata, West Bengal-700025

VERSUS

Commissioner of CGST & CX, Bolpur, **: Respondent**
Nanoor Chandidas Road, Nanoor Chandidas Road-731204.

APPEARANCE:

Ms. Shubhangi Lata, C.A.for the Appellant

Shri S.Chakroborty, Authorized Representativefor the Respondent

CORAM:

HON'BLE SHRI R.MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO. 76099/ 2026

DATE OF HEARING:18.08.2026

DATE OF DECISION: 18.08.2026

Order : [Per R.Muralidhar]

The appellant has been issued a Show Cause Notice demanding reversal of Cenvat Credit of Rs.18,14,775/. The appellant has made several submissions in their defence. On going through the O-I-O, I find that the quantification of Cenvat credit reversal demanded is as per the following table [given at para 2.6 of the O-I-O]:

Year of Balance Sheet	Note No.	Amount related to Plant & Machinery (Gross Block)	Depreciation claimed during the year	Total depreciation claimed	Plant & Machinery (Net Block)
2014-15	9	4,68,26,272/-	38,89,598/-	3,21,43,624/-	1,46,82,648/-
Amount payable equivalent to Cenvat credit relatable @ 12% on value of Rs. 1,46,82,548/- i.e. Rs. 17,61,918/- Education cess @2% on duty i.e. Rs. 35,238/- SHE cess @1% on duty i.e. Rs. 17,619/- Total = Rs. 18,14,775/- (incl. cess).					

2. From the above table, it is not clear as to how the quantification of Cenvat Credit demand has been arrived at by the Revenue. On the other hand, the appellant has made submissions before the Adjudicating Authority that the company was shut down for 8 years from January, 2011 onwards and during September, 2013 they have availed the Cenvat Credit of Rs. 13,02,885/- which pertains to the accumulated credit of pre-shutdown period and on account of the parts of the Plant which the company had purchased in FY 2009-10.

3. It is not possible to check the veracity of all these figures and claims, which require detailed verification of all the documentary evidence to be submitted by the appellant. Even the Revenue is required to clarify the way the demand amount has been worked out by them.

4. Therefore, I remand the matter back to the Adjudicating Authority. He should provide the details as to how the demanded amount has been worked out, which is not clear from the Table reproduced above. The appellant should submit all the

documentary evidence towards their claims and defence. The Adjudicating Authority should cause necessary verification of the documentary evidence placed before him and pass a considered order after following the principles of natural justice.

5. Since the issue pertains to the FY 2014-15 and even prior to the previous figures, both sides are required to co-operate and get the issue finalized within 4 months from the date of receipt of this order.

(Dictated and Pronounced in open court)

(R.MURALIDHAR)
MEMBER (JUDICIAL)

RG