IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO.

Appeal No. E/87344/2015

(Arising out of Order-in-Appeal No. CD/581/M-II/2014-15 dt. 1.7.2017 passed by the Commissioner of Central Excise (Appeals), Mumbai)

Veer Creations : **Appellant**

VS

Commissioner of Central Excise, Mumbai-II : **Respondent**

Appearance

None for Appellant

Smt. Trupti Chavan (A.R) for respondent

CORAM:
Hon'ble Shri M.V. Ravindran, Member (Judicial)

Date of hearing : 28/12/2017
Date of decision : 28/12/2017

ORDER NO. A/92280-92280 / 2017

Per : M.V. Ravindran

This appeal is directed against the Order-in-appeal No. CD/581/M-II/2014-15 dt. 1.7.2017 passed by the Commissioner of Central Excise (Appeals), Mumbai.

2. Heard the Ld. AR and perused the records.

3. On careful consideration of the records I find that the matter needs reconsideration by the lower authorities as the lower authorities have not considered the provisions of Rule 16 of the Central Excise Rules 2002 in its entirety. As the issue involved in this case is relating to the contravention on the provisions of Rule

16 of the Cenvat Credit Rules as envisaged from 24.3.2011. The issue is whether the appellant had correctly recorded the particulars of receipt of duty paid goods in records or otherwise.

4. In view of the foregoing, without expressing any opinion on the merits of the case leaving all the issues open. The impugned order is set aside and the appeal is disposed by way of remand to the adjudicating authority.

(Pronounced in court)

(M.V. Ravindran)
Member (Judicial)

Sm