IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

COURT No. I

Appeal No. E/87623/17

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-0262/2017-18 dated 23.08.2017 passed by Commissioner of Central Tax (Appeals), Pune I)

Exide Industries Ltd. **Appellant**
Vs.

Commissioner of CE & ST **Respondent**
Pune I

Appearance:

Ms. Anjali Hirawat, Advocate for appellant
Shri N.N. Prabhudesai, Supdt. (AR) for respondent

CORAM:

Hon'ble Mr. M.V. Ravindran, Member (Judicial)

Date of Hearing & Decision: 15.03.2018

FINAL ORDER NO. A/85846/2018

Per: M.V. Ravindran

This appeal is directed against order-in-appeal No. PUN-EXCUS-001-APP-0262/2017-18 dated 23.08.2017.

2. Heard both sides and perused the records.

3. On perusal of records, it transpires that the issue is regarding eligibility to avail CENVAT Credit of service tax paid on outward transportation service prior to 01.04.2008.

4. Learned Counsel for the appellant fairly submits that they had not argued the matter on merits before both the lower authorities and wish to submit that they are open for going back to the adjudicating authority for arguing the matter.

5. I find that the issue of availment of CENVAT Credit of service tax paid on outward transportation service prior to 01.04.2008 being the issue which was disputed during the relevant period hence the matter needs reconsideration by the adjudicating authority. Accordingly, without expressing my opinion on merits of the case, keeping all the issues open, the impugned order is set aside and the matter is remitted back to adjudicating authority to reconsider the issue afresh after following principles of natural justice.

(Order dictated in Court)

(M.V. Ravindran)
Member (Judicial)

nsk