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

APPEAL NO: E/87474/2017

[Arising out of Order-in-Appeal No: SK/183/TH-II/2017 dated 22/05/2017 passed by the Commissioner of Central Excise (Appeals), Mumbai – I.]

Ujwal Pharma Pvt Ltd ...***Appellant***

versus

Commissioner of Central Excise
Mumbai – I ***...Respondent***

Appearance:

None for appellant

Shri S.J. Sahu, Assistant Commissioner (AR) for the respondent

CORAM:

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

Date of hearing: 14/03/2018
Date of decision: 14/03/2018

ORDER NO: A/85668 / 2018

This appeal is directed against Order-in-Appeal No: SK/183/TH-II/2017 dated 22/05/2017 passed by the Commissioner of Central Excise (Appeals), Mumbai – I

2. None appeared on behalf of the appellant despite notice.

3. On perusal of the records I find that the issue falls in a narrow compass. Accordingly, the appeal is taken up for disposal even in the absence of any representation from the appellant. Heard the Learned Authorised Representative.

4. On perusal of the records it transpires that the issue is regarding confirmation of demand of ineligible CENVAT credit availed on the finished goods returned by the purchasers of the final products from appellants. The said confirmation has been ordered on the ground that the appellant was not able to produce proper records as regards use, disposal and payment of duty in respect of the finished goods received back. From the records, as annexed to the appeal memorandum, I find that the appellant have annexed copies of the tax invoices raised by them and has put up a reconciliation as to the receipt of the finished goods and disposal thereof. It seems that these records were not produced before the lower authorities. In order to meet the ends of justice, I find that the issue needs reconsideration by the adjudicating authority.

5. Accordingly, without expressing any opinion on the merits of the case, keeping all the issues open, the impugned order is set aside and the appeal is disposed off by way of remand to the adjudicating authority to reconsider the issues afresh after following principles of

natural justice. Appellant is at liberty to produce all the documents on which it wishes rely upon to defends its case.

(Dictated in Court)

(M V Ravindran)
Member (Judicial)

**/as*