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

APPEAL NO: E/87504/2017

[Arising out of Order-in-Appeal No: PUN-CT-APPII-000-132-17-18 dated 28/07/2017 passed by the Commissioner of Central Excise (Appeals), Pune – II.]

Shri Vitthal SSK Ltd …***Appellant***

versus

Commissioner of Central Excise & Service Tax
Pune – II (Kolhapur) ***…Respondent***

Appearance:

Shri V.B. Gaikwad, Advocate 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/85670 / 2018

This appeal is directed against Order-in-Appeal No: PUN-CT-APPII-000-132-17-18 dated 28/07/2017 passed by the Commissioner of Central Excise (Appeals), Pune – II.

2. Heard both the sides and perused records.

3. On perusal of the records it transpires that the issue needs reconsideration by the first appellate authority for the simple reason that the entire argument put forth is regarding non-applicability/ reversal of CENVAT credit availed on common input service which was used for production of electricity which was sold/wheeled out.

4. The first appellate authority after recording the issue involved in the case in hand, upholds the order-in-original on a different reasoning i.e. as if the manufacture of press-mud and bagasse are not manufactured but generated as a waste and residue. This reasoning of the first appellate authority is not in consonance with the records. 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 off by way of remand to the first appellate authority for reconsideration, who will follow the principles of natural justice before coming to any conclusion.

(Dictated in Court)

(M V Ravindran)
Member (Judicial)

**/as2003*