

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI**

REGIONAL BENCH - COURT NO. I

Excise Miscellaneous (EH) Application No.86456 of 2019
(on behalf of Appellant/Respondent)

In

Excise Appeal No. 86611 of 2015

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-CO-002-15-16 dated 13.04.2015 passed by the Commissioner of Central Excise & Service Tax, Goa).

Commissioner of Central Excise, Goa **Appellant**
Ice House, EDC Complex, Plot No.6, Patto,
Panaji, Goa-403001.

Versus

M/s Mahalasa Accoustic Pvt.Ltd. **Respondent**
Plot No. 35-38 & 42-45, Tuem,
Pernem, Goa-403512.

Appearance:

Shri N.N. Prabhudesai, Supdt. (AR) for the Appellant

Shri Mahesh Raichandani, Advocate, for the Respondent

With

Excise Miscellaneous (EH) Application No.86458 of 2019
(on behalf of Appellant/Respondent)

In

Excise Appeal No. 86612 of 2015

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-COM-001-15-16 dated 13.04.2015 passed by the Commissioner of Central Excise & Service Tax, Goa).

Commissioner of Central Excise, Goa **Appellant**
Ice House, EDC Complex, Plot No.6, Patto,
Panaji, Goa-403001.

Versus

M/s Power Engineering (I) Pvt.Ltd. **Respondent**
Plot No. 58A, Tuem Industrial Estate,
Tuem, Goa-403512.

Appearance:

Shri S.K. Hattangadi, AC (AR) for the Appellant

Shri Mahesh Raichandani, Advocate, for the Respondent

And

Excise Miscellaneous (EH) Application No. 86436 of 2019
(on behalf of Appellant/Respondent)

In

Excise Appeal No. 87058 of 2015

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-COM-008-15-16 dated 30.06.2015 passed by the Commissioner of Central Excise & Service Tax, Goa).

Commissioner of Central Excise, Goa
Ice House, EDC Complex, Plot No.6, Patto,
Panaji, Goa-403001.

.... Appellant

Versus

M/s Computer Graphics Ltd.
Plot No. 1-5, Phase-III, Santcoale Indl. Estate,
Vasco-, Goa-403726.

.... Respondent

Appearance:

Shri Anil Choudhari, DC (AR) for the Appellant

Shri Mahesh Raichandani, Advocate, for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85030-85032/2020

Date of Hearing: 03.01.2020

Date of Decision: 03.01.2020

Per: Dr. D.M. Misra

Heard Both sides.

2. These Miscellaneous Applications are filed seeking early hearing of the appeals on the ground that this Tribunal vide order dated 23.05.2017 remanded a bunch of appeals involving similar issues filed both by Revenue as well as by assessee. The issue relates to includability of deferred Sales Tax amounts in the assessed value of the finished goods.

3. Learned Advocate for the appellants submits that the present appeals also involve the same issue, hence prayed that it may also be remanded to the adjudicating authority for *de novo* adjudication along with other appeals remanded by this Tribunal earlier.

4. Learned AR for the Revenue has no objection.

5. Considering the fact that this Tribunal has already remanded the matter on 23.05.2017 involving similar issue, we do not find any reason to keep the appeals pending before this Tribunal. Hence, these appeals are also remanded to the adjudicating authority to decide the issue on the basis of the principles of law settled in this regard.

6. Appeals are allowed by way of remand. Miscellaneous Applications are also stand disposed of.

(Dictated and pronounced in open court)

(Dr. D.M. Misra)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

Sidharth