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

Excise Miscellaneous Application No. 85679 of 2025

in

Excise Appeal No. 90162 of 2014

(Arising out of Order-in-Original No. 06/RN/COMMR/M-II/2014-15 dated 29.09.2014 passed by the Commissioner of Central Excise, Mumbai-II)

Maneesh Pharmaceuticals Ltd. **…..Appellant**
Plot no. 40, Ancillary Indl. Plots,
Govandi, Mumbai

Vs.

Commissioner of Central Excise & Service Tax, Navi Mumbai **…..Respondent**
9th Floor, Piramal Chambers, Jijibhoy Lane
Lalbaug, Parel, Mumbai

APPEARANCE:

Shri Prakash Shah, Senior Counsel for the appellant
Shri A K Shrivastava (AR) for the respondent

CORAM: **Hon'ble Mr C J Mathew, Member (Technical)**
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: 86353/2025

DATE OF HEARING: 17-09-2025
DATE OF DECISION : 17-09-2025

Per: Coram

It was represented by Learned Senior Counsel that the application had been filed for furnishing of a report that had been relied upon in the impugned order after having been obtained of the same by the adjudicating authority consequent to the last hearing. On verification of the facts, we find that the last hearing was on 12th May 2014 and that the report dated 17th July 2014 has been relied upon for the purpose of determination of credit to be reversed.

2. We have heard Learned Authorised Representative.

3. The non-furnishing of report relied upon is not appropriate and therefore the miscellaneous application is allowed.

4. In view of the application having been allowed, the disposal of the appeal is now restricted to the narrow compass of miscarriage of principles of natural justice and inability, thereby, of the appellate authority to decide the issue on merits. Accordingly, with consent of both sides, the appeal itself is taken up for disposal.

5. We have heard both sides.

6. Admittedly, the dispute is related to the extent to which CENVAT credit should have been reversed. On conclusion of hearing and upon reserving the order, the adjudicating Commissioner directed verification of credit reversal claimed by appellant herein and, after receipt of report, unimpressed by the claimed compliance,

directed application of default provision in rule 6 of CENVAT Credit Rules, 2004. The appellant was not placed on notice that the submission of compliance would be discarded on the basis of detrimental report. This is in breach of principles of natural justice and the report relied upon in the order remains untested and, consequently, untenable. To the extent relied upon, the impugned order stands vitiated.

7. Accordingly, the impugned order is set aside and the notice restored to the original authority for fresh decision in compliance with principles of natural justice.

(Dictated and pronounced in open Court)

(Ajay Sharma)	**(C J Mathew)**
Member (Judicial)	**Member (Technical)**

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