CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 12211 of 2019

(Arising out of OIA-VAD-EXCUS-002-APP-150-2019-20dated 28/06/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

FOSROC CHEMICALS PVT. LTD. ....**Appellant**

PLOT NO. 6203, 6204, GIDC ANKLESHWAR
BHARUCH-GUJARAT

VERSUS

C.C.E. & S.T. VADODARA-I ....**Respondent**

1ST FLOOR...CENTRAL EXCISE BUILDING,
RACE COURSE CIRCLE,
VADODARA, GUJARAT-390007

APPEARANCE:

Shri. B.V. Kumar (Advocate) for the Appellant
Shri. R.P. Parekh, Superintendent (Authorized Representative) for the Respondent

CORAM: **HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR**
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 10756 /2022

DATE OF HEARING: 11.04.2022
DATE OF DECISION:30.06.2022

RAJU

This appeal has been filed by M/s Fosroc Chemicals (India) Private Limited. The issue relates to classification of products manufactured by the appellant.

2. Learned Counsel for the appellant argued that the entire dispute relates to classification of goods and if the assessment is to be made under Section 4 or Section 4A of the Central Excise Act, 1944. Learned Counsel pointed out that while the original adjudicating authority has given detailed findings on classification of each individual product. The order of Commissioner (Appeals) which has been challenged before Tribunal summarily rejects the arguments without giving any findings item wise. He pointed out that the order of Commissioner (Appeals) is vague in nature.

3. Learned Authorized Representative relies on the impugned order.

4. We have gone through rival submissions. We find substantial force in the argument of Learned counsel. We find that while the order in original deals in detail with each item individually. The impugned order dismisses the appeal summarily without giving any detailed findings item wise. It also fails to examine the literature submitted by the appellants, HSN Notes, Tariff expert advice etc.

5. In view of above, we find that the impugned order is not a speaking order and therefore, the same is set aside. The matter is remanded to Commissioner (Appeals) to record detailed findings item wise on each item in respect of which appeal has been filed.

6. The appeal is allowed by way of remand to the Commissioner (Appeals).

(Pronounced in the open court on 30.06.2022)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Neha