

Vasudev Mehta

Issue Whether Commissioner (Appeals) has the power to remand back the matter to Adjudicating Authority for further verification? Held : Yes Brief Facts of the Case The Revenue's appeal is against the order- in-appeal dated 13.02.2013 whereby the matter was remanded to the Adjudicating Authority by learned Commissioner (Appeals). The grievance of the Revenue is that the Commissioner (Appeals) had no power to remand the matter whereas he is supposed to pass the final order therefore, the order is not legal and proper. Conclusion The Honorable CESTAT held that the said issue has come up time and again before this tribunal and the tribunal has taken a consistent view in view of the Hon'ble Supreme Court judgment in the case of MIL India Limited