

**CESTAT, AHMEDABAD BENCH**

**Adani Petronet (Dahej) Port (P.) Ltd.**

**v.**

**Commissioner of Service Tax, Ahmedabad**

ORDER NO. A/10135/WZB/AHD/2013

APPEAL NO. ST/261 OF 2011

JANUARY 21, 2013

**ORDER**

**1.** When this appeal was called out, I find that the issue involved in this case is regarding reversal of cenvat credit sought by the department by Superintendent of Central Excise *vide* his letter No. SD-02/Adani/AR-VI/10-11 dated 20.09.2010. Aggrieved by such a letter the appellant preferred appeal before the first appellate authority and the first appellate authority *vide* impugned order has rejected the appeal holding that the letter issued by the Superintendent is not an appealable order issued by a competent authority.

**2.** After hearing both sides for sometime on the issue, I find that the first appellate authority was correct in holding that the letter issued by the Superintendent is not an appealable order issued by a competent authority. It is also recorded that since a show cause notice on the same issue has already been issued to the appellant herein, the outcome of such adjudication proceedings is an appealable order before higher judicial fora. Accordingly, I find that the first appellate authority was correct in rejecting the appeal filed by the assessee.

**3.** In my view, the impugned order is correct and legal to the extent it challenged before the bench. Accordingly, the appeal is rejected.