Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 11212 of 2018

(Arising Out Of OIA-VAD-EXCUS-001-APP-803-2017-18 Passed By Commissioner (Appeals) Commissioner Of Central Excise, Customs And Service Tax-VADODARA-I)

M/s. Tanvika Polymers Pvt Ltd **......Appellant**
Plot No. 718-719, G.D.I.C, Village - Manjusar,
Taluka - Savli, VADODARA, GUJARAT.

VERSUS

C.C.E. & S.T.-Vadodara-ii **......Respondent**
1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

APPEARANCE:
Sh. Dhaval Shah, Advocate for the Appellant
Sh. T.K. Sikdar, Authorised representative for the Respondent

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

Final Order No. A/ 11137 /2019

DATE OF HEARING: 12.07.2019
DATE OF DECISION:12.07.2019

RAMESH NAIR

The appellant have claimed the cenvat credit of Special Additional Duty (SAD) passed on by the importer under a cover of invoice. The department's case is that since there is no endorsement about availment or non-availment of credit, the appellant is not entitled for the cenvat credit. Accordingly, the cenvat credit was denied.

2. Sh. Dhaval Shah, Ld. Counsel appearing on behalf of the appellant submits that there is no requirement under the law that for claiming cenvat credit of SAD there is any endorsement is required on the invoice. He submits that endorsement of non-availment of the cenvat credit on SAD is required only for the purpose of claiming the refund under Notification No. 102/07-Cus. In the present case there is no case

of refund of SAD, therefore the allegation for denial of the credit is illegal and incorrect.

3. Sh. T.K. Sikdar, Ld. Assistant Commissioner (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. Heard both the sides and perused the records. There is no dispute that the appellant have availed the credit of SAD on the strength of invoice which does not have any endorsement. There is no requirement under the law that for availing the cenvat credit of SAD on the invoice any endorsement is required, therefore, there is no reason to deny the cenvat credit. Accordingly, I set aside the impugned order and allow the appeal.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

Neha