CUSTOMS,EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD

REGIONAL BENCH : COURT NO - 1

Excise Appeal No. 11924 of 2018-SM

(Arising out of OIA no. 46-47-AGU-ADT-VAD-2017-18 dated 03/05/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I

Sunrise Containers Limited Appellant

Gala No. F18-30 & G1-4, Zero Tax Industrial Estate, Dadra,
SILVASSA
DADRA & NAGAR HAVELI (UT)

-VERSUS-

C.C. E. & S.T. Daman Respondent

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi
Gujarat
396191

WITH
Excise Appeal No. 11925 of 2018-SM

(Arising out of OIA no. 46-47-AGU-ADT-VAD-2017-18 dated 03/05/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I

Shri Ajit Singh Appellant

Authorised Signatory Of M/s. Sunrise Containers Limited
Gala No. F18-30 & G1-4, Zero Tax Industrial Estate, Dadra,
SILVASSA
DADRA & NAGAR HAVELI (UT)

-VERSUS-

C.C. E. & S.T. Daman Respondent

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi
Gujarat
396191

Present For the Appellant : Shri S.J. Vyas, Advocate

Present For the Respondent : Shri L. Patra, Supdt. (AR)

CORAM:
HON'BLE MEMBER (TECHNICAL), MR. RAJU

FINAL ORDER NO. A/ 11824-11825/ 2019

Date of Hearing: 13/09/2019
Date of Decision: 13/09/2019

RAJU

This appeal has been filed by M/s Sunrise Containers against denial of Cenvat Credit on certain services obtained by them on works contract basis.

2. Ld. Counsel pointed out that Revenue is seeking to deny the credit relying on the exclusion clause of the definition of input services. He pointed out that the activity undertaken by them are not falling in the exclusion clause. He produced certain invoice. He pointed out that these invoices were not produced before Commissioner (Appeal) also but the Commissioner (Appeal) failed to take notice of these documents. In para 4.4 of the Commissioner’s (Appeal) Order, he has recorded that no evidence has been produced by the appellant. However, they have produced these invoices before the Ld. Commissioner (Appeal).

3. Ld. AR relies on impugned order.

4. I have considered rival submission. I find that from the invoices per se it is not possible to show what was the exact nature of services availed by the appellants. The invoices also should be read along with abstract attached with the said invoice and only thereafter any conclusion regarding the nature of work can be reached since these facts are not been examined by the lower authority, ihe impugned orders are set aside and matter is remanded to Original Adjudicating Authority to decide the issue after examining the invoice and abstract attached therein and determining the nature of services availed by the appellant. Accordingly, appeals are allowed by way of remand

(Dictated and pronounced in the open court)

(Raju)
Member (Technical)

Diksha