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

REGIONAL BENCH : COURT NO. 3

EXCISE Appeal No. 10406 of 2019-SM
[Arising out of Order-in-Original/Appeal No VAD-EXCUS-002-APP-450-2018-19 dated 29.10.2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II]

Gujarat Fluorochemicals Ltd ...Appellant

Plot No 12a, Dahej Industrial Estate
Taluka: Vagra
BHARUCH
GUJARAT

VERSUS

C.C.E. & S.T.-Vadodara-ii ...Respondent

1ST FLOOR... ROOM NO.101,
NEW CENTRAL EXCISE BUILDING,
VADODARA,
GUJARAT
390023

APPEARANCE:

Present For the Appellant : None

Present For the Respondent : Shri G. Kirupanandan, Superintendent (AR)

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

Final Order No. A/10040/2022

Date of Hearing: 13 January, 2022
Date of Decision: 13 January,2022

RAMESH NAIR

The issue involved in the present case is that whether the appellant is entitled for Cenvat Credit in respect of the services of insurance of staff and export for the period June 2016 to March 2017. The lower authorities rejected the claim of Cenvat Credit on the ground that the appellant have not produced the policy documents before the Adjudicating Authority as well as before the first appellate authority.

2. None appeared on behalf of the appellant despite notices being sent on 07.03.2019, 06.10.2021 and 29.11.2021.

3. Shri Shri G. Kirupanandan, learned Superintendent (Authorised Representative) appearing on behalf of the Revenue reiterates the findings of the impugned order. He submits that Commissioner (Appeals) rejected the claim on the ground that the appellant have not submitted the policy documents to verify whether the insurance services were used in or in relation to the manufacture of their final product.

4. I have carefully considered the submission made by learned Authorised Representative and perused the record. I find that learned Commissioner (Appeals) has dismissed the appeal denying the Cenvat Credit on the ground that the appellant has not produced the policy documents. I prima facie agree with the reasoning given by the learned Commissioner (Appeal). However, in the interest of justice, one opportunity can be given to the appellant. Accordingly, we direct the appellant to present their case with the documentary evidence like the insurance policy documents, etc. to justify their claim that the said services falls under the definition of input services in terms of Rule 2 (l) of Cenvat Credit Rules, 2004. Accordingly, the impugned order is set aside, appeal is remanded to the Adjudicating Authority.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

Diksha