CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, ALLAHABAD

REGIONAL BENCH : COURT NO.I

Excise Appeal No.70117 of 2018

(Arising out of Order-in-Appeal No.288-CE/APPL/LKO/2017 dated 24.10.2017 passed by Commr.(Appeals), Customs, GST & Central Excise, Lucknow.)

M/s. Khandelwal Cables Ltd.
(Udyog Nagar Vrindavan, Mathura-281121)

...Appellant

VERSUS

Commr. of Central Excise & Service Tax, Agra

.....Respondent

(Hall No.02, 8th Floor, Kendriya Bhawan,
Sector-H, Aliganj, Lucknow (U.P.))

APPEARANCE

Shri Ramji Khare, Advocate for the Appellant (s)
Shri Gyanendra Tripathi, Deputy Commr. (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

FINAL ORDER NO.70879/2019

DATE OF HEARING : 22.04.2019
DATE OF DECISION : 22.04.2019

MRS. ARCHANA WADHWA :

After hearing both sides we find that the Cenvat Credit to the extent of Rs.17,09,199/-, availed by the appellant during the period 26.07.2005 to 28.08.2006, in respect of copper ingots received from M/s.V.K.Metals located in Jammu area stands denied to them on the ground that the said M/s.V.K.Metals was not having any manufacturing facilities and had issued bogus invoices regarding copper ingots.

2. It is seen that proceedings were also initiated against M/s.V.K.Metals confirming the denial of the benefit of notification to them and seeking to confirm the demand against them. The said

proceedings, which resulted in passing of an Order-in-Original, came before the Tribunal and vide its Final Order No.51982-51997/2018 dated 23.05.2018, the same were dropped by observing that M/s.V.K.Metals had duly manufactured Copper Ingots and cleared the same to various recipient. The Tribunal, further, observed that there is ample evidence on record that all the recipients of Copper Ingots had duly received the same in their respective units and utilized the same in the manufacture of finished goods. Inasmuch as, the present appellant is also a recipient of the copper ingots from M/s.V.K.Metals, the above order of the Tribunal in the case of M/s.V.K.Meals and other fully applies to them.

3. In view of the above order of the Tribunal in the case of M/s.V.K.Metals, entire case of the Revenue is demolished and as such denial of credit to the appellant is unsustainable. We accordingly set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced in the open Court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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