CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Excise Appeal No. 70116 of 2019-[SM]

(Arising out of Order-in-Appeal No. 326-CE/APPL/LKO/2017 dated 17/11/2017 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

M/s Jai Ganpati Metals, ...Appellant

(100/1, Jagannath Puri, Mathura-281003)

VERSUS

Commissioner of Central Excise & Service Tax,Respondent

(Agra)

APPEARANCE:

Shri Raj Kumar, Chartered Accountant, for the Appellant
Shri Shiv Pratap Singh, Deputy Commissioner Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

FINAL ORDER NO. 71225 / 2019

Date of Hearing : 28/06/2019
Date of Decision : 28/06/2019

PER: ARCHANA WADHWA

After the hearing both the sides, I find that disputed issue relates to availment of credit by the respondents on the basis of the invoices issued by one M/s V.K. Metals located in Jammu area who was enjoying the benefit of Area Based Exemption Notification No.56/2002-CE. The Revenue's entire case is based upon the investigations conducted at the end of M/s V.K. Metals leading to the allegation that the said M/s V.K. Metals was actually not manufacturing the copper ingots and the same were being cleared by them under the cover of bogus invoices, on the basis of which the present appellant had availed the credit.

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 in 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. Metals and others fully applies to them.

3. By following the same, I set aside the impugned orders and allow both the appeals with consequential relief.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

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