CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 09/11/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71043/2016-SM[BR] dated 04/11/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the **Central Excise and Salt Act, 1944.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/3888/2012	COMMISSIONER OF CUSTOMS-MEERUT-I EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT,UTTAR PRADESH 250005
		Name and Address of Respondent
2		TRIVENI ENGG.& IND.LTD DEOBAND,, SAHARAN PUR ,U.P

Copy To

3 Advocate(s) / Consultant(s):

R. Krishnan
297-E, Pocket-II, Phase-I,
Mayur Vihar, Delhi
110091

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No 7 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082
13 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032
14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar

23-11-16

ISSUED ON

SIGN. (DESPATCH SECTION)
CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
38, M. G. MARG, ALLAHABAD-211001.

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. 2

APPEAL No. E/3888/2012-EX[SM]

(Arising out of Order-in-Appeal No. 234-CE/MRT-I/2012 dated 13/08/2012 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-I)

For approval and signature:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Commissioner of Central Excise & Service Tax, Meerut I **Appellant**

Vs

M/s Triveni Engg. & Ind. Ltd., **Respondent**

Appearance.

Shri Pawan Kumar Singh, Superintendent (AR), for Appellant

Shri R. Krishnan, Advocate, for Respondent

CORAM:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing & Date of Decision : 04/11/2016

FINAL ORDER NO. 71043/2016

Per: Anil G. Shakkarwar

The present appeal is filed by the Revenue against Order-in-Appeal No. 234-CE/MRT-I/2012 dated 13/08/2012 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-I.

2. The brief facts of that case are that the respondent were issued with a Show Cause Notice dated 05/08/2010 wherein there was a proposal for recovery of Cenvat credit of Rs.16,83,747/- availed by the respondent on inputs such as M.S. Plates, H.R. Plates, Joists, Channel, Tor Steel & Cement under Rule 14 of Cenvat Credit Rules, 2004. It was also stated in the said Show Cause Notice that the respondent had already reversed Cenvat credit amounting to Rs.7,18,058/- on Tor Steel & Rs.1,26,184/- on Cement. The said Show Cause Notice had a proposal to appropriate said amounts reversed in the month of December, 2009. Thereafter, the Show Cause Notice was adjudicated through Order-in-Original No. 29/ADC/MRT-I/2011 dated 27/10/2011, wherein the Original Authority has confirmed the demand and imposed penalties. The respondent carried the matter before the ld. Commissioner (Appeals). The ld. Commissioner (Appeals) allowed the appeal.

3. Aggrieved by the impugned Order-in-Appeal No. 234-CE/MRT-I/2012 dated 13/08/2012, the Revenue preferred appeal before this Tribunal.

4. The ld. D.R. has presented the grounds of appeal.

5. The ld. Counsel for the appellant has stated that out of Rs.16,83,747/- input credit, input credit of Rs.8,44,242/- on Tor Steel and Cement was reversed before the issuance of the Show Cause Notice and the intimation of the said reversal was submitted to the Department and it was also reported in ER-1 returns and therefore, there was no need to issue Show Cause Notice for the same as provided by Sub-section 2B of Section 11A of Central Excise Act, 1944. As a result disputed amount remains to be Rs.8,39,505/-.

6. I find that the disputed demand is of Rs.8,39,505/- which is covered by litigation policy of C.B.E.C. Therefore, without entering into merits of case, I dismiss this appeal under litigation policy.

(Dictated and pronounced in Court)

Sd/-
(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

Ansari

प्रमाणित प्रति / Certified True Copy
सहायक पंजीकार / Asstt. Registrar
38, M. G. MARG, ALLAHABAD-211001