

FAX : 0532-2400149

REGISTERED / AD

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

Dated: 17/11/2017

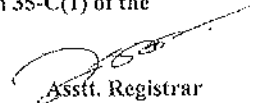
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71382/2017-SM[BR] dated 13/11/2017

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/70500/2016	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH- 201307

Name and Address of Respondent

2		Indica Industries Pvt Ltd C-157, sector-63,, NOIDA- ,UP
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Copy To

3 Advocate(s) / Consultant(s):

**Rajesh Chhibber, CAS
ASSOCIATES
A-403, 414-415 SOMDUTT
FA-9, KAVI NAGAR
GHAZIABAD
UTTAR PRADESH- 201002**

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, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (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 ICAI 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 Second Folder Copy 17 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Ex.Appeal No.70500/16

Arising out of O/A No.NOI-EXCUS-001-APP-0328-15-16 dated 23.02.2016
passed by Commr. (Appeals) of Central Excise, Customs, Meerut II

Commr. of Central Excise, Customs & S.Tax, Noida

...APPELLANT(S)

VERSUS

M/s Indica Industries Pvt. Ltd.

RESPONDENT (S)

APPEARANCE

Shri Pawan Kr.Singh, Asstt. Commissioner (A.R.) for the Revenue
Shri Rajesh Chibber, Adv. for the Appellant (s)

CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 13. 11. 2017

Final ORDER NO. 71382/2017



Per Mrs.Archana Wadhwa :

Being aggrieved with the order passed by the Commissioner (Appeals),
Revenue has filed the present appeal.

2. After hearing both sides, I find that the proceedings were initiated against the respondents in terms of the provisions of Rule 6(3)(i) of the Cenvat Credit Rules, 2004 raising demand in respect of trading activity of the assessee on the ground that the assessee had maintained common cenvatable account for dutiable as also activity of trading.

3. The said demand were confirmed by the original adjudicating authority and on an appeal, the Commissioner (Appeals) took note of the fact that the

Ex.Appeal No.70500/16

assessee had already reversed the proportionate credit involved in the trading activity. He accordingly, set aside the order.

4. Revenue in the present appeal is not disputing the fact of reversal of the credit or the quantum of the same. Inasmuch as, the credit has been reversed, it has to be held that no credit was availed in respect of input services used in trading activities, thus requiring no reversal of amount in terms of the Rules 6 (3)(i) of the Cenvat Credit Rules, 2004.

5. Accordingly, no merits are found in the Revenue's appeal and the same is rejected.

(Operative part of the order was pronounced in the open Court)

Sd/-

(Archana Wadhawa)

Member(Judicial)

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प्रमाणित प्रति/Certified True Copy

सहायक पंजीकार/Asstt-Registrar

सीमा शुल्क, सत्यापन एवं सेवा कर

अपील अधिकरण(C.E.S.T.A.T.)

38, एम.जी.मार्ग, इलाहाबाद-211001

38, M. G. MARG, ALLAHABAD-211001

