

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: 14/09/2017

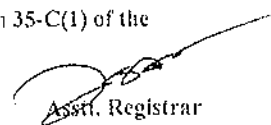
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70968/2017-SM|BR| dated 07/09/2017

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/71161/2016	Masterji Metalloys Pvt Ltd D-2&3, industrial Area, sikandrabad BULANDSHAHAR (UP)
		Name and Address of Respondent
2		C E & ST-Noida li OFFICE OF THE COMMISSIONER CENTRAL EXCISEHOTEL FORMULE 1, WEGMANS BUSINESS PARK, KP-III, GREATER NOIDA G. B. NAGAR (U.P.)

Copy To

3 Advocate(s) / Consultant(s):

Rajesh chibber
FA-9, KAVI NAGAR,
GHAZIABAD, (UP)

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.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

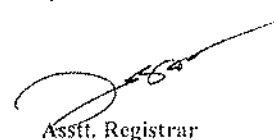
12 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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 Guard File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH: ALLAHABAD
COURT No. II

APPEAL No.E/71161/2016-EX[SM]

(Arising out of Order-in-Appeal No. NOI-EXCUS-002-APP-/424/2016-17
dated 28/09/2016 passed by Commissioner of Customs & Central Excise
(Appeals-II), Noida)

M/s Masterji Metalloys Pvt. Ltd.

Appellant

Vs.

Commissioner of Central Excise & S.T., Noida-II

Respondent

Appearance:

None.

Shri Pawan Kumar Singh, Supdt (AR)

for Appellant

for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing : 07/09/2017
Date of Decision : 07/09/2017

FINAL ORDER NO-70968/2017.....



Per: Ashok Jindal

The appellant is in appeal against the impugned order wherein Cenvat credit is denied on the ground that on the strength of invoices which are not in the name of the appellant as such invoices are not valid documents in terms of Rule, 9 (2) of Cenvat Credit Rules, 2004.

2. The brief facts of the case are that the appellant purchased the imported inputs on high sea basis and the Cenvat credit was availed in respect of said imported goods. The invoices of service provider were in name of

Ashok Jindal

original importer and under the contract of sale, the goods have been transported to the appellant. In these circumstances, the invoices have been issued which were not in the name of appellant. Therefore, in terms of Rule 9(2) of Cenvat Credit Rules, 2004 Cenvat credit was sought to be denied by issuance of show cause notice to the appellant and the same was adjudicated by the authorities below and the Cenvat credit was denied. Aggrieved from the said order, the appellant is before me.

3. Heard the learned A.R. and perused the records.

4. Considering the facts, that it is not in dispute that appellant has availed the services and have paid the service tax thereon. In these circumstances, I hold that appellant has rightly availed the Cenvat credit on the services in question and cannot be denied on technical grounds.

5. In these circumstances, I do not find any merit in the impugned order and the same is set aside. Consequently, the appeal is allowed.

(Dictated in Court)

Sd/-

(Ashok Jindal)

प्रमाणित प्रतिलिपि/Certified True Copy

26/09/17
Member(Judicial)

सहायक प्रती/Asstt. Registrar
सी.एस.टी.ए. न्यायालय एवं सेवा कर
अधीनस्थ (C.E.S.T.A.T.)
39, एम.जी. मार्ग, इलाहाबाद-211001
39, M.G. MARG, ALLAHABAD-211001

