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: 15/09/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71058/2017-SM[BR] dated 13/09/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70309/2016	**Punjab National Bank** Circte Office,bazpurnroad,kashipur UDHAM SINGH NAGAR UTTARAKHAND
		Name and Address of Respondent
2		-Cce Hapur OPPOSITE SHAHEED PARK, DELHI ROAD, MEERUT 0 UP

Copy To
3 Advocate(s) / Consultant(s):

AMIT NEOGI ADB & ASSOCIATES
CHARTED ACCONTANTS
B-67/A,FIRST FLOOR,SOUTH
EXTENSION PART-II,NEW DELHI-
110049

4 Bar Association, CESTAT, Allahabad

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhisham 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 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

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
Old Red Building, 38 M.G. Marg, Civil Lines, Allahabad – 211 001

COURT NO. II

DATE OF HEARING : 13/09/2017.
DATE OF DECISION : 13/09/2017.

Service Tax Appeal No. 70309 of 2016 (SM)

[Arising out of the Order-in-Appeal No. HPU/EXCUS/000/APP-I/ 366/15-16 dated 30/11/2015 passed by The Commissioner (Appeals), Customs, Central Excise & Service Tax, Ghaziabad.]

M/s Punjab National Bank — Appellant

Versus

CCE & ST, Hapur — Respondent

Appearance

Shri Amit Neogi, Advocate – for the Appellant.

Shri Pawan Kumar Singh, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri Ashok Jindal, Member (Judicial)**

Final Order No.71058/2017 Dated : 13/09/2017

Per. Ashok Jindal :-

The appellant is in appeal against the impugned order wherein the demand of service tax has been confirmed on the ground that for the period April 2011 to March 2012, the appellant was entitled to avail Cenvat credit in terms of Rule 6 (3) (b) of the Cenvat Credit Rules, 2004 upto the 50% of the cenvat credit available whereas they have availed full credit, therefore, demand of service tax was confirmed. When the

Ashok Jindal

matter was called, the learned Consultant appearing on behalf of the appellant submits that they have inadvertently mentioned wrong figures in their ST-3 returns and same can be verified from the records that they have availed only 50% of the Cenvat credit in terms of Rule 6 (3) (b) of the Cenvat Credit Rules, 2004. In that circumstances, the matter be remanded back to the Adjudicating Authority for verification of the records and to pass a fresh adjudication order after hearing both the parties.

2. Heard the parties considered the submissions.

3. Considering the fact that it is to be examined at the end of the Adjudicating Authority whether the appellant has rightly availed cenvat credit of 50% in terms of Rule 6 (3) (b) of the Cenvat Credit Rules, 2004 or not?

4. For that purpose, the appellant is ready to produce all the relevant documents before the Adjudicating Authority. In that circumstances, by setting aside the impugned order, I remand the matter back to the Adjudicating Authority for denovo adjudication after production of all the relevant documents before the Adjudicating Authority.

5. In result, the appeal is allowed by way of remand.

(Dictated and pronounced in open court.)

Sd/-

(Ashok Jindal)

Member(Judicial)

प्रमाणित प्रति/Certified True Copy
28/09/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर अपील अधिकरण(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

PK