**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

Regional Bench COURT-2

Service Tax Appeal No. 1252 of 2010

[Arising out of the Order-in-Original No.16/2010/ST dated 15.03.2010 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin]

Trans Asia Shipping Services Pvt. Ltd. **....Appellant**
Trans Asia Corporate Park, Xiv/396-c,
Seaport Airport Road, Chittethukara,
Kakkanad, Cochin – 682037,
Kerala.

VERSUS

Commissioner of Central Customs Excise & Service Tax **....Respondent**
C.R. Building,
I.S. Press Road, Ernakulam,
Cochin -682018
Kerala.

WITH

**(i) Service Tax Appeal No. 1721 of 2011
(Trans Asia Shipping Services Pvt. Ltd.)**

(Arising out of Order-in- Original No. 05/2011/ST dated 16.03.2011 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin)

**(ii) Service Tax Appeal No. 1700 of 2012
(Trans Asia Shipping Services Pvt. Ltd.)**

(Arising out of Order-in- Original No. 10/2012/ST dated 21.03.2012 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin)

**(iii) Service Tax Appeal No. 3466 of 2012
(Trans Asia Shipping Services Pvt. Ltd.)**

(Arising out of Order-in- Original No. 13/2012/ST dated 13.09.2012 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin)

Appearance:
Mr. A. Kumar, & Mrs. Rekha Venugopal, Advocates for the Appellant
Shri H.Jayathirtha, Authorised Representative for the Respondent

CORAM:

Hon'ble P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

FINAL ORDER No. 20368 - 30371 of 2024

Date of Hearing: 17.11.2023

Date of Decision: 02.05.2024

Per: P.A. Augustian

M/s. Trans Asia Shipping Services Pvt., Ltd., appellant is a private limited company engaged in the business of Shipping Line, chartering of ships, Real Estate operations of renting out office spaces, which includes taxable and exempted services.

2. Brief facts of the are alleging that Appellant is not maintaining separate accounts as per Cenvat Credit Rules (CCR), 2004 for common facilities used in providing taxable and exempted services, investigation was commenced and during investigation, appellant voluntarily paid an amount of Rs. 23,04,355/- as short payment on account of the credit taken erroneously on common input services and Rs. 3,98,281/- as interest. However, alleging that the amount paid by appellant was short payment of service tax which occurred due to utilisation of ineligible CENVAT credit, demand was made for the period from May 2006 to March, 2010. Further it is alleged that for the period from 2011 to 2013, appellant has not exercised any option by intimating in writing to the Jurisdiction Range officer as per Rule 6 of CCR, 2004, reversal of Cenvat credit was also proposed. Based on the above allegation, a Show cause Notice was issued and the Adjudicating authority vide the impugned orders confirmed the demands for the period from May 2006 to 31st March, 2011. Aggrieved by the said order, appellant filed appeal as per details tabulated as under:-

Sl No	Central Excise Appeal No.	Period	SCN No.	OIO No.	Demand (in Rs.)
1.	ST/1252/2010	May 2006- March 2008	63/2009-ST	16/2010/ST dated 15.03.2010	5,17,85,203
2.	ST/1721/2011	FY 2008 - 2009	156/2009-ST	05/2011/ST dated 16.03.2011	5,36,75,447
3.	ST/1700/2012	FY 2009-2010	03/2011-ST	10/2012/ST dated 21.03.2012	4,52,63,024
4.	ST/3466/2012	FY 2010 - 2011	203/2011-ST	13/2012/ST dated 13.09.2012	4,23,92,656

3. Denying the CENVAT credit for the period from 01.04.2011 to 31.03.2012, a SCN was issued and after considering the submission made by the Appellant regarding maintenance of proper accounts, adjudicating authority sought clarification from the concerned Range Officer regarding practice followed by the Appellant and after considering the detailed report furnished by the Range Officer, Adjudicating authority dropped the proceedings proposed against the Appellant in Show Cause Notice No. 164/2012-ST dated 18.11.2012 for the period 01.04.2011 to 31.03.2012. Aggrieved by the said order, Revenue filed Appeal No. ST 21676/2014.

4. The Appeal No. ST/1252/201-DB, ST/1721/2011, ST/1700/2012, ST/3466/2012 and the appeal No. ST/21676/2014 filed by the Revenue came up for hearing before this Tribunal. As per Final Order No. 21353 to 21357/2018, the appeals filed by the Appellant were allowed by this Tribunal and appeal filed by the Revenue was rejected. Aggrieved by the said order, Revenue filed appeals before the Hon’ble High Court of Kerala. Hon’ble High Court of Kerala considered the issue in detail and vide judgment dated 22.08.2022 in CE appeal No.

4/2019 filed by the Revenue was dismissed with the following observation:

> *"For the assessment year 01.04.2011 to 31.03.2012, the Commissioner while seized of the matter sought a clarification from the jurisdictional Range Officer regarding the practice followed by the assessee availing CENVAT Credit and it is on the basis of the said report as well as the certificate issued by the Chartered Accountant, that separate accounts are being maintained Tribunal dismissed the appeal filed by the Department and the assessee's case was accepted. When the Departmental officer himself admits that there is no violation of any of the Rules and the assessee has followed rule 6(2) of the Cenvat Credit Rules, the Tribunal is justified in dismissing the appeal. We do not find any ground to interfere with the order of the Tribunal. In the result, the appeal fails and the same is dismissed".*

5. However while considering the remining appeal Nos. 5, 6, 7 & 8 of 2019, Hon'ble High Court of Kerala observed that:-

> *"Ongoing through the order of the Tribunal, we see that the Tribunal has not gone through the books of accounts or other documents produced by the assessee to enter into a finding that separate accounts are maintained by them, but simply relied on the certificate issued by the Chartered Accountant blindly and also relying on the original order passed by the Commissioner in respect of the assessee for the year 1.4.2011 to 31.3.2012 allowed the appeal. The said finding ought not to have been entered by the Tribunal without going into the records as done by the Commissioner for the period 2011 to 2012. In view of the above, we are of the considered opinion that the order of the Tribunal has to be set aside and matters are sent back to the Tribunal for fresh consideration. In the result, the Appeals are allowed and the impugned orders are set aside*

and the matter is remitted to the Tribunal for fresh consideration in accordance with law, within a period of four months from the date of receipt of a certified copy of this judgment. It is open to the respondent herein to establish its claim on the facts-in-issue between the parties under Section 129C sub section (7) of the Customs Act ".

6. Following the direction of the Hon'ble High Court of Kerala, the appeals were posted for hearing on 09.01.2023. The Learned Counsel for the appellant submitted that numerous records have to be examined and same can be verified by giving instructions to the concerned authority. Considering the submission, an order was issued to complete the verification. Further, directions were also issued directing the Revenue to produce a report regarding maintenance of separate records for exempted and non-exempted services as claimed by the appellant. As directed by this Tribunal, Learned AR submitted a report on 24.03.2023. However, there was no specific mention as regards to verification of the documents. Considering the same, this Tribunal directed the Learned Counsel for the appellant to produce documentary evidence including invoices, CENVAT credit availed, etc., for a particular month on sample basis and to produce the same before the Range Officer and to report after verification. Thereafter, when the matter came up for hearing on 01.11.2023, Learned AR, produced the compilation of the records prepared with the assistance of Range Officer and the concerned Chartered Accountant of the appellant. However, these documents were not authenticated by the Revenue and to ascertain the evidentiary value of the document produced before this Tribunal, summons were issued as directed by the Hon'ble High Court of Kerala to the Range Officer Shri Rajiv. Thereafter on 17.11.2023, the concerned Range Officer and the Finance Officer of the appellant appeared before this Tribunal. The Range Officer Shri Rajiv has given a deposition before this Tribunal that the report is prepared after verifying the records and accounts

maintained by the Appellant. As per the deposition made by the Range Officer the report prepared after joint inspection of the accounts, was considered as admissible evidence.

7. During the final hearing, the Learned Counsel submits that the appellant is maintaining regular books of accounts. The appellant has been rendering taxable services under the category of "Business Support Services, Business Auxiliary Services, 'Storage and warehousing Services' and 'Renting of Immovable Property' and discharging service tax as per the returns. Learned counsel further drew our attention to the finding given by the adjudicating authority in Order-in-Original No.COC-EXCUS-000-COM-85-13-14 dated 13.01.2014, wherein after considering the report of the Range officer, it is held that appellant is maintaining separate accounts in terms of Rule 6 (2) of Cenvat Credit Rules, 2004.

8. Learned Counsel for the appellant further submits that as per the ibid order, the respondent had concluded that "*Cenvat Credit Rules, 2004 do not stipulate any specific format for maintenance of separate accounts of input services used for providing taxable and exempted services. In the absence of specific formats prescribed by the Department for maintenance of separate accounts in such cases, it is felt that the records including computerized data maintained by the Assessee are to be accepted. As the documents on record and the verification report of the Range Officer corroborate the submissions of the assessee regarding the maintenance of separate accounts and availment of Cenvat Credit, I have no hesitation in holding that the assessee has complied with the provisions of Cenvat Credit Rules, 2004 and the demand raised in the show cause notice is not sustainable."* Learned Counsel further submits that the issue attained finality, since the said finding was upheld by this Tribunal as well as Hon'ble High Court of Kerala in CE appeal No. 4/2019.

9. Learned Counsel also drew our attention to the chart showing different divisions and submits that the shipping division is used for undertaking transportation of goods (containerized shipping) and it is not taxable service. Similarly, plantation division carried out activities of cultivating plants, mainly cardamom and coffee and it is also not subject to service tax. Learned counsel further submits that remaining activities are separately invoiced and detail accounts are maintained regarding the common amenities used by the appellant. It is fairly admitted that the accounting practice followed by the appellant as regards expenses like telephone charges, bank charges, printing and stationery, etc., where it is not possible to maintain accounts separately, proportionally credit was availed and was reversed on the principle of proportionate reversal of CENVAT credit on monthly basis. At the end of the year, they calculate final credit based on the current year's actual turnover figures and make the adjustments. Learned Counsel further submits that the entire accounts maintained by appellant were submitted to the department for verification and after conducting verification of a random sample as directed by this Tribunal, Range officer admits that the Appellant is maintaining the accounts in their computer system for their various divisions and the accounts maintained by the appellant are in line with those required to be maintained under Rule 6(2) of CCR,2004.

10. Learned Counsel also drew our attention to the final order in the matter of M/S. Tirupati Commodities Vs. Commissioner of Central Goods & Service Tax, Jaipur (2022(10) TMI 321 – CESTAT, New Delhi wherein it is held:-

> *"We find that Rule 6 of CCR places several obligations upon the assessee to avail Cenvat credit. If these obligations are not fulfilled, the assessee cannot avail Cenvat credit and if an assessee avails Cenvat credit*

without fulfilling the obligations under Rule 6 such irregularly availed CENVAT credit can be recovered under Rule 14 of CCR. These obligations under Rule 6 can be fulfilled opting for Rule 6(1) or Rule 6(2) or Rule 6(3) of the CCR. Rule 6(1) states that no CENVAT credit shall be availed on the inputs/input services used in manufacture of exempted goods or used in rendering exempted services. Rule 6(2) states that separate accounts shall be maintained by a person availing CENVAT credit and providing both taxable and exempted services. Rule 6(3) states that if Rule 6(1) or 6(2) are not fulfilled then an amount of 5% or 6% of the value of the exempted services shall be paid. These options are available to the assessee and it is open to the assessee to choose any of the options. It is not open to the Revenue to choose one of the options and force it upon the assessee. If the obligation is not fulfilled under any of the options, the irregularly availed CENVAT credit can be recovered under Rule 14 of CCR.

11. Learned Counsel further drew our attention to the Final Order in the matter of M/s. E-Connect Solutions (P) Ltd. Vs. Central Excise And Central Goods & Service Tax, Udaipur (2020(11)TMI 282–CESTAT, New Delhi) wherein it is held that:-

16. Rule 6(1) of the Rules curtails the service provider from availing CENVAT credit on input services used for exempted services. This clearly means that credit is allowed to be taken only on input services pertaining to taxable services. In other words, wherever exempted services are rendered, the credit pertaining to such exempted service is not admissible and is required to be reversed. Rule 6(2) provides that wherever exempted service is rendered, then such service *provider has to maintain separate accounts for receipt, consumption and inventory of various input services used for rendering such service and that CENVAT credit should be availed only in respect of input services used in rendering taxable service. Rule 6(3) provides an elaborate procedure for reversal of credit on a proportionate basis in respect of those service providers opting not to maintain separate accounts. Rule 6(3A) provides for a procedure for calculating proportionate credit admissible to an assessee. A service provider can avail the entire credit of input services and at the end of every month reverse a provisional amount of credit based on the preceding financial year's turnover for different services, but at the end of the year, the service provider is required to calculate final credit based on the current year's actual turnover figures and make the adjustments. What transpires, therefore, is that in terms of rule 6(3A), a provider of output service can take only proportionate credit that is attributable to the taxable service.*

17. The dispute in the appeal is regarding the interpretation of the term total CENVAT credit provided in the formula in rule 6 (3A)(b)(ii). According to the Department, the total CENVAT credit should include even those services used exclusively in taxable services, including the common service while according to the appellant it should include only common input services and services used in exempted services and not the services used exclusively in rendering taxable output service.

12. Learned Counsel further also draw our attention to the Final Order in the matter of M/s. Agrawal Metal Works Pvt., Ltd., Vs. Commissioner of Central Goods And Service Tax,

Alwar 2022(7) TMI 924 – CESTAT, New Delhi wherein it is held that:-

> *"14. Further, we may reiterate that Rule 6(3) of the Cenvat Credit Rules, 2004, merely offers options to an output service provider who does not maintain separate accounts in relation to receipt, consumption and inventory of inputs/input services used for provision of output services which are chargeable to duty/tax as well as exempted services. If such options are not exercised by the service provider, the provision does not contemplate that the Service tax authorities can choose one of the options on behalf of the service provider. As rightly pointed out by Sri S. Ravi, Learned Senior Counsel, if the petitioner did not abide by the provisions of Rule 6(3) of the Cenvat Credit Rules, 2004, It was open to the authorities to reject its claim as regards the disputed Cenvat Credit of Rs.17,15,489/-.*
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> *15. We may also note that in the event the petitioner was found to have availed Cenvat Credit wrongly, Rule 14 of the Cenvat Credit Rules, 2004 empowered the authorities to recover such credit which had been taken or utilised wrongly along with interest. However, the second respondent did not choose to exercise power under this Rule but relied upon Rule 6(3)(1) and made the choice of the option thereunder for the petitioner, viz., to pay 5% or 6% of the value of the exempted services. The statutory scheme did not vest the second respondent with the power of making such a choice on behalf of the petitioner. The Order-in-Original, to the extent that it proceeded on these lines, therefore cannot be countenanced.*
>
> *Learned Counsel also draw our attention to large number of judgments and submits that the impugned order is unsustainable."*

13. Learned Authorised Representative (AR) submits that for the period after 04/2008, the appellant has not exercised any option by intimating in writing to the jurisdictional Range officer or followed the procedure as stipulated in the amended Rule 6 of the CCR, 2004, but was utilising the entire credit available in the CENVAT account. They have availed and utilised CENVAT credit amounting to Rs.5,36,75,447/- during the period 04/2008 to 03/2009; Rs.4,52,63,024/- during the period 04/2009 to 03/2010 and Rs.4,23,92,656/- during the period 04/2010 to 03/2011. Learned AR drew our attention to change of definition of Rule 6(3) w.e.f. 01.04.2008 and submits that out of the present appeals, 3(three) appeals are prior to 01.04.2008 and appeal No. 1-5 of 2010 relates to period after 2008. Learned AR also drew our attention to the finding given by the adjudication authority and submits that the availing and utilisation of input credit for taxable and exempt service are to be as per Rule 6 of CENVAT Credit Rules, 2004 and only due to non-compliance of the above, adjudication authority has rightly confirmed the demand of credit. Learned AR also drew our attention to Final Order No. 40084/2023 dated 27.02.2023 and submits that it is an accepted legal principle that the person, who desires to avail benefits of any provisions of an Act/Rules, has to follow the procedures/conditions stipulated therein, scrupulously. As regards, whether the sub-rules under Rule 6 of CCR, 2004 are mandatory or directory, Learned AR relied on the judgement of Hon’ble High Court of Bombay in the matter of CC Vs. Nicholas Piramal (India) Ltd.- 2009 (224) ELT 321 (Bom) where it is held that:-

> *“25. The next submission advanced on behalf of the assessee is that revenue is mistaken in assuming that rule 6(3)(b) is the only method of complying with the bar imposed by section sub-rule (1). It is submitted that Rule 6(3)(b) is only a convenient mode and not the only method of proving that sub-rule(l) has been complied with. Any other method complying with the mandate of sub-rule*

(1) of Rule 6 is not precluded by Rule 6(3)(b). Rule 6(3)(b) is thus directory and not mandatory. In support of this submission, learned counsel has relied on several authorities, which we shall presently examine.

In Thermax Private Ltd. v. CC-1992 (61) EL.T. 352 (S.C.), the question was whether the imported goods - for the purposes of Countervailing Duty levied under Customs Tariff Act, 1975 which is equal to excise duty leviable on excisable goods could avail the benefit of Notification granting exemption from Central Excise duty on a condition that the goods under assessment should follow Chapter X procedure prescribed under Central Excise Act and rules made thereunder. The Supreme Court held that the imported goods cannot be denied the exemption where the importer is able to establish the use of the imported goods for the prescribed purpose by any other mean or evidence. In Lakshmiratan Engineering Works v. Assistant Commissioner (Judicial) - 1968 (21) STC 154 (SC) = AIR 1968 SC 488, the proviso to Section 9 of the UP-Sales Tax Act provided that no appeal against an assessment shall be entertained unless it is accompanied by satisfactory proof of payment of the amount of tax admitted by the appellant to be due. Rule 66 (2) of the UP Sales Tax Rules provided that the memorandum of appeal shall be accompanied by the challan showing deposit in the treasury of the admitted tax. Before the Supreme Court it was contended that rule 66(2) provided the only mode of proving that the admitted tax has been deposited. The Supreme Court held that the words of the proviso to Section 9 were general; all that the proviso required was satisfactory proof, and it was not open to a rule to make the section narrower by prescribing a particular mode. The Supreme Court observed as follows:

"The rule lays down one uncontestable mode of proof which the court will always accept but it does not exclude

the operation of the proviso when equally satisfactory proof is made available to the officer hearing the appeal and it is proved to his satisfaction that the payment of the tax has been duly made and in time, in this sense, the rule can be regarded as directory since it lays down one of those modes which will be unquestioned for its validity. The other modes of proof are not necessarily shut out. It is to be remembered that all rules of procedure are intended to advance justice and not to defeat it."

27. In the light of the above discussion, in our opinion, it is not possible to accept the contention as advanced on behalf of the assessee that the said rule can be read differently. The assessee's submission has been that he gives up the credit which he had taken before the goods leave the factory premises. That amounts to compliance with Rule 6(1). The language of Rule 6(1) is not to grant credit to an assessee except in circumstances mentioned in sub-rule (2). We have therefore no hesitation in rejecting the said contention. It will not be possible in that context to read the rule as directory as sought to be contended on behalf of the assessee. The rule would have to be followed. In other words, it is mandatory, if an assessee seeks to avail of Cenvat Credit as set out in the rule."

14. Learned AR also made written submission stating that though the appellant had declared in the ST-3 returns that they were maintaining separate account in terms of Rule 6(2) of CCR 2004, they have failed to submit the records for verification. The procedure adopted by the appellant is not in consonance with the procedure mandated under Rule 6 of CCR and are not acceptable under the said Rules. At no point of time, they have intimated the Department about the procedure of proportional reversal followed by them. Besides, they have mis-declared to the Department that they maintained separate accounts for availing the service tax credit on common input services. In this

case, since they had not maintained separate accounts as specified under Rule 6(2), they were obliged to follow the provisions of Rule 6(3) and accordingly to which, they are entitled to utilise only 20% of amount of service tax payable on taxable output service.

15. Heard both sides. We have also perused the documents and report submitted by Range officer, which was confirmed by the Range officer during his examination.

16. The issue on hand can be analysed separately for two periods (a) upto March 2008 and (b) after April 2008, when Rule 6 of CCR, 2004 was amended.

> (a) For the period upto March 2008, there was no provision for proportionate reversal of the credit already taken and if entire credit is availed, they could utilise only 20% of the output tax of a month through cenvat credit.
>
> (b) For the period after April 2008, a procedure has been prescribed under Rule 6(3A) to provisionally reverse the credit every month based on a calculation/ formula prescribed therein and to finally pay difference in reversal after completion of annual calculation by 30th June of the succeeding year.

17. In these cases, in order to avail Cenvat credit on common inputs, appellant was required to follow the procedures prescribed under Rule 6 of Cenvat Credit Rules, wherein it is stipulated to maintain separate accounts for receipt, consumption and inventory of the input services i.e., from the stage of receipt itself and to avail only that portion of credit, which is eligible. In support of the same, the appellant submitted the certificates issued by Chartered Accountant(CA) to prove that they have maintained separate accounts. However, adjudication authority has not considered the certificates issued by CA, since it does not report that it is maintained from receipt

stage and also do not state that they are in conformity with the statutory provisions viz., Rule 6 of CCR, 2004.

18. In respect of 5(five) Show Cause Notice issued to the appellant, the adjudication authority itself called for the evidences from the concerned Range Officer and dropped the proceedings against the appellant for the period from 01.04.2011 to 31.03.2012 with a finding that *"As regards maintenance of separate accounts, the Assessee stated that they have selected and chosen a particular option which in their case is of maintaining separate accounts in terms of Rule 6 (2) of CCR, that, the question of intimation to the Superintendent of Central Excise does not arise as they have clearly indicated in the periodical ST-3 Returns that they have maintained separate accounts; that the allegation that they have not maintained separate accounts is not correct and the Show Cause Notice is unsustainable on that ground and relied on decisions of Appellate authorities".*

19. Aggrieved by said order, appeal was filed by the Revenue before this Tribunal and it was dismissed. Aggrieved by the same, appeal was filed by Revenue before Hon'ble High court of Kerala and it was also dismissed. Thus, the finding that if appellant is maintaining separate accounts in appellant's own system, it is sufficient in terms of Rule 6 (2) of CCR has attained finality. Hon'ble High court of Kerala remanded the matter on the limited issue to consider the records as was done by the Commissioner for the period from 2011 to 2012. As directed, evidence was recorded and the Range officer admits that the Appellant is maintaining the accounts in their computer system for their various divisions and as per the report dated 30.01.2023, the accounts were maintained by the appellant and details that are expected to be maintained under the rule and details required under Rule 6(2) CCR 2004 can be extracted from the accounts maintained by the Appellant. Range Officer further

reports that appellant's claim for maintaining accounts/ records for exempted and non-exempted services is in order. Further, from the finding of the Respondent in Appellant's own case for the period from 2011 to 2012, which was upheld by Hon'ble High Court of Kerala, in the absence of specific formats prescribed by the Department for maintenance of separate accounts for providing taxable and exempted services in Cenvat credit Rules, 2004, if form the records including computerized data maintained by the appellant it is possible to retrieve the data as required to find out the input/ input services for both exempted and taxable service, it is sufficient to prove that the Appellant has maintained separate accounts as contemplated under Rule 6(2) of CCR, 2004.

20. Thus on a combined reading of the report of Range officer, findings of the Adjudication authority as stated above and considering the report of Chartered Accountant(CA), which categorically certified that the appellant is maintaining separate records and have been making reversal of balance amounts at end of every month, we find that the appellant has complied with the provisions of rule 6 of CCR, 2004 and hence findings in the impugned orders are not sustainable.

21. Further while considering the issue, the Tribunal also held that:-

> "However, ongoing through the summary submitted by the Counsel for the appellant, we find that there is an amount of 29,24,565/- which remains to be reversed by them. Thus, this amount is required to be reversed along with interest. The credit being attributed to exempted services, the bifurcation of the same is as tabulated below:-

Appeal No.	Period	Reversal which will negate demand
ST/1252/2010	May 2006 to March 2008	Rs.14,29,064/-
ST/1721/2011	April 2008 to March 2009	Rs.5,81,009/-
ST/1700/2012	April 2009 to March 2010	Rs.3,54,607/-
ST/3466/2012	1.4.2010 to 31.3.2011	Rs.5,59,885/-
Total		Rs.29,24,565/-

Since the above finding was not challenged by Appellant, it has attained finality.

22. In view of the above, we allow the appeals filed the appellant having Appeal Nos. ST/1252/2010-DB; ST/1721/2011; ST/1700/2012; and ST/3466/2012; subject to payment of Rs.29,24,565/- along with interest by the appellant.

23. In the result the Appeals are allowed as per above terms with consequential relief, if any in accordance with law.

(Order pronounced in Open Court on 02.05.2024)

(P.A. Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

Ganesh…