CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH
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REGIONAL BENCH – COURT NO. 1

Appeal No. E/60031/2019

[Arising out of OIA-APPL-CE-PKL-150-152-2018 dated 04/09/2018 passed by the Commissioner (Appeals) of Central Excise, Panchkula]

CCE & ST- Panchkula : **Appellant (s)**
GST and Central Excise, Commissionerate
SCO 407-408, Sector – 8, Panchkula (Haryana)

Vs

Krishna Engineering Industris : **Respondent (s)**
Bilaspur Link Road, Jaroda Gate, Jagadhri

APPEARANCE:
Shri Tarun Kumar, Authorised Representative for the Appellant
None for the Respondent

CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JINDAL)

FINAL ORDER No.

Date of Hearing/Decision: 15.04.2019

Per : Mr. Ashok Jindal

Revenue is in appeal against the impugned order.

2. The facts of the case are that on specific information that one Shri Amit Gupta has floated various companies to enable issuing cenvatable invoices to the various manufacturers/buyers without supply of goods and to avail cenvat credit thereof. On this modus-operandi, various show cause notices were issued to the manufacturer/buyers to deny cenvat credit on invoices issued by the companies of Shri Amit Gupta and to impose penalty thereof. The authorities below, dropped the proceedings against the Respondent on the premise that it is a fact on record that the respondent has
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received the goods against the invoices issued by the dealer who got invoices from the companies floated by Shri Amit Gupta. Therefore, the cenvat credit cannot be denied. Against the said order, the revenue is before me.

3. Heard the Ld. AR and perused the record.

4. Considering the fact that although in various cases booked against Shri Amit Gupta and manufacturer/buyer who availed cenvat credit on the basis of the invoices issued by the firms of Shri Amit Gupta who have further issued invoices to various dealers, who issued invoices to manufacturers/buyers alongwith goods and those cases, this Tribunal has allowed the cenvat credit to manufacturer/buyer. Relying on those decisions, the authorities below, dropped the proceedings against the respondent. But, revenue has challenged those orders before the Hon'ble High Court and no stay has been obtained by the revenue till yet. In that circumstances, I do not find any infirmity with the impugned order, the same is upheld.

5. In result, the appeal filed by the revenue is dismissed.

(Dictated & pronounced in the Court)

(Ashok Jindal)
Member (Judicial)

G.Y.