

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Appeal No. E/61263/2018-[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-498-18 dated 05.03.2018 passed by the Commissioner (Appeals), Ludhiana)

M/s Swaraj Engines Limited

(Plot No. 2, Industrial Focal Point, Phase IX,
Mohali, Punjab)

.....Appellant

VERSUS

Commissioner of C.E. & S.T., Ludhiana

(Central Excise House, F Block, Rishi Nagar,
Ludhiana, Punjab)

.....Respondent

APPEARANCE:

Mr. Naveen Bindal, Advocate for the Appellant

Mr. Vijay Gupta, Authorised Representative for the Respondent

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

FINAL ORDER NO. 60608/2019

DATE OF HEARING: 29.05.2019

DATE OF DECISION: 29.05.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order wherein the Cenvat credit sought to be denied on the ground that the appellant has availed Cenvat credit on debit notes cum delivery challans which is not proper document in terms of Rule 9(2) of the Cenvat Credit Rules, 2004.

2. Heard the parties.

3. I find that the Cenvat credit sought to be denied on the ground that the Cenvat credit of Rs. 38,58,947/- has been taken by the appellant on debit notes. I find that the debit note contains all the

particulars for availment of the Cenvat credit in terms of Rule 9(2) of the Cenvat Credit Rules, 2004. In that circumstance, the Cenvat credit cannot be denied to the appellant on the strength of debit notes.

4. In these circumstances, I do not find any merit in the impugned order; accordingly, the same is set aside.

5. In result, the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)