

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
SZB, CHENNAI

REGIONAL BENCH - Division Bench B1

Excise Appeal No. E/40193 of 2018

(Arising out of Order-in-Appeal No. 274/2017 (CTA-I) dated 30.10.2017 passed by the Commissioner of GST & CE (Appeals-I), Chennai).

M/s. Amul Polycure Industries Ltd.
New No. 13, Old No. 8, Kailasam Street,
Tondiarpet, Chennai-600 081.

Appellant

Vs.

The Commissioner of GST & CE (Appeals-I)
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Chennai-600 034.

Respondent

APPEARANCE:

Shri N.K. Bharath Kumar, Consultant, for the appellant

Shri B. Balamurugan, AC, Authorized Representative for the Respondent

CORAM:

HON'BLE MR P.DINESHA, Judicial Member

FINAL ORDER No 40676/2019

Date of Hearing: **22.04.2019**

Date of Decision: **22.04.2019**

Issue in brief, are that the appellant was denied benefit of Cenvat Credit to the extent of Rs. 1,75,010/- initially and thereafter, vide order of this Bench, the disallowance was reduced to the extent of Rs.68,879/- which pertained to 122 invoices.

2. Ld. Consultant Shri N.K. Bharath Kumar submits that vide letter dated 12.02.2014, all the original invoices were filed before

the adjudicating authority which has not at all been considered. He further submits that by ignoring the above letter, both the authorities below have concluded that the assessee did not furnish any invoice.

3. Per contra, Ld. DR Shri B. Balamurugan, AC, supports the findings of the lower authorities. However, after going through the letter dated 12.04.2014, which is also acknowledged by the office of the Assistant Commissioner, he has no objection for verification of invoices filed through the above letter by the adjudicating authority.

4. After hearing both sides, I am of the opinion that the matter requires denovo adjudication in the light of the above letter dated 12.02.2014 and accordingly, the matter is remitted back to the file of the adjudicating authority for a fresh decision. The Adjudicating Authority shall verify the invoices filed through the above letter, satisfy himself as to the production of the same which is stands acknowledged and then pass a denovo order after considering the plea of the appellant.

5. Appeal is partly allowed by way of remand.

(Order dictated and pronounced in the Open Court)

(P.DINESHA)
JUDICIAL MEMBER