CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 40473 of 2019

(Arising out of Order-in-Appeal No. 663/2018 (CTA-I) dated 20.12.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

M/s. Wipro Ltd., **: Appellant**
10, Thiruvandar Koil,
Thirubhuvanai,
Pondicherry – 605 102

VERSUS

The Commissioner of G.S.T. & Central Excise, **: Respondent**
Puducherry Commissionerate,
No. 1, Goubert Avenue, Beach Road,
Puducherry – 605 001

APPEARANCE:

Ms. P. Jayalakshmi, Advocate for the Appellant

Shri. K. Veerabhadra Reddy, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 41030 / 2019

DATE OF HEARING: 23.08.2019

DATE OF DECISION: 23.08.2019

Heard Ms. P. Jayalakshmi, Ld. Advocate appearing for the assessee-appellant and Shri. K. Veerabhadra Reddy, Ld. Authorized Representative appearing for the Revenue.

2.1 At the outset, Ld. Advocate for the appellant submits that there are two issues, namely :

(i) The denial of CENVAT Credit to the tune of Rs. 70,222/- on the re-imported goods; and

(ii) The denial of CENVAT Credit to the tune of Rs. 27,601/- on IT Software;

2.2 She further submits that the appellant was not able to furnish the relevant documents like invoices, etc., supporting the appellant's claim for the reasons beyond their control. She points out that the documents are available and the appellant is ready and willing to furnish the same before the authorities, for which an opportunity may be given.

3. *Per contra*, Ld. AR for the Revenue relies on paragraph 7 of the order of the Ld. First Appellate Authority.

4. I have considered the rival contentions and perused the documents placed on record.

5. Considering the voluminous documents and the observations of the authorities below that the same were not furnished before them, I am of the view that the matter requires re-adjudication as far as the issues in this appeal are concerned. Accordingly, the impugned order is set aside. The matter is remanded with all contentions left open.

6. The appeal is allowed for statistical purposes by way of remand.

(Dictated and pronounced in open court)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

Sdd