CUSTOMS EXCISE & SERVICE TAX APPLELLATE TRIBUNAL NEW DELHI.
PRINCIPAL BENCH – COURT NO.II

Excise Appeal No.50289 of 2021 (SM)

[Arising out of Order-in-Appeal No.312 (CRM)ST/JDR/2020 dated 20.10.2020 passed by the Commissioner (Appeals), Central Excise & Central Goods & Service Tax, Jodhpur]

M/s. Shriram Rayons **Appellant**
Shriram Nagar,
Kota-324 004,
Rajasthan.

Versus

Commissioner of Central Goods &, **Respondent**
Service Tax and Central Excise,
142-B, Sector-11, Hiran Magri,
Udaipur -313 002,
Rajasthan.

APPEARANCE:

Shri S.C. Kamra, Advocate for the appellant.
Shri Mahesh Bhardwaj, Departmental Representative for the respondent.

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO.51937/2021

DATE OF HEARING/DECISION:08.11.2021

ANIL CHOUDHARY:

Vide impugned order-in-original dated 28.05.2020, cenvat credit of Rs.49,655 has been disallowed, which is in respect to the input services received, in the course of import of raw materials by the appellant, and services were rendered by one M/s. Ameya Logistics at the port of import, being various services like loading, unloading, destuffing of the containers, etc., etc.

2. Heard the parties.

3. The brief facts are that vide show cause notice dated 1.10.2019, pursuant to audit, it appeared to Revenue that the appellant had taken

cenvat credit after more than one year from the date of issue of the invoice for the input services concerned, details of such invoices are as follows:-

Sl.No.	Entry No.of service tax credit register/date	Supplier	Invoice No./Date	Service Tax
1.	437/26.04.2017	Ameya Logistics Pvt. Ltd.	2016000899/13.04.2016	4021
2.	438/26.04.2017	Ameya Logistics Pvt. Ltd.	2016001192/16.04.2016	4133
3.	439/26.04.2017	Ameya Logistics Pvt. Ltd.	2016001591/21.04.2016	32171
4.	440/26.04.2017	Ameya Logistics Pvt. Ltd.	2016001680/22.04.2016	5309
5	441/26.04.2017	Ameya Logistics Pvt. Ltd.	2016001974/25.04.2016	4021
Total				49655

4. Ld. Counsel assailing the impugned order has demonstrated from the appeal records and also the paper book filed, wherein it is demonstrated that the appellants maintained SAP system of accounting. It is further demonstrated that that the appellant have made all the proper entries of the input services in their books of accounts, with respect to the invoices under dispute, which are from dated 13.04.2016 to 25.04.2016. Cenvat credit on such invoices has been taken vide SAP Entry dated 30.04.2016. It is further demonstrated that the cenvat credit register, as per the format prescribed by the Revenue, is maintained manually. It is also demonstrated that all the credits have been taken within one month of the receipt of the services along with invoices, upon payment made within 30 days. However, the entries of invoices of credit taken in the SAP accounting system, in the cenvat credit register (which is maintained manually), have been made subsequently.

5. Further, I find that there is substantial compliance by the appellant of the provisions of Rule 4(7) of the Cenvat Credit Rules and the cenvat credit availed is not irregular.

6. In view of my findings, I allow the appeal and set aside the impugned order. The appellant is entitled to consequential benefits in accordance with law.

[order dictated & pronounced in open court]

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ckp.