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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. **E/2254/2011 – SM[BR] E/ STAY / 2945/2011-SM[BR]** Date **02/01/2012**

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S U.G.SUGAR & INDUSTRIES LTD.
SEOHARA, BIJNOR. (U.P.)

M/S U.G.SUGAR & INDUSTRIES LTD. Appellant
Vs
C.C.E. MEERUT II Respondent

I am directed to transmit herewith a certified copy of **Final order No.952/2011-SM[BR]&S/898/2011** dated 20.12.2011 passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. MEERUT II
OPP. SAHEED PARK (NEAR
ASHOK KI LAT) DELHI ROAD,
MEERUT (UP)

2. Adv. / Consult
MR.KAMALJEET SINGH
J-144, PATEL NAGAR -I,GHAZIABAD.

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32. New Rohtak Road. New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066

COURT NO. II

E/Stay/2945 of 2011 in &
Central Excise appeal No. 2254/2011-SM

[Arising out of Order-in-Appeal No. 152-CE/MRT-II/2011 dated 30.5.2011 passed by the Commissioner (Appeals), Central Excise, Meerut-II, Meerut].

Date of Hearing/decision: 20th December, 2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

M/s. U.G. Sugar & Industries Ltd., Appellant

Vs.

CCE, Meerut-II Respondent

Present for the Appellant : Shri L.P. Asthana, Adv.
Present for the Respondent : Shri S.K. Bhopra, Advocate

Coram: Hon'ble Shri D.N. Panda, Judicial Member

FINAL ORDER NO. 952/2011 SM (BR)

S-898/2011 SM (BR)

Per D.N. Panda:

Learned Counsel says that Cenvat credit was disallowed in respect of service tax paid on the bills issued by Chartered Accountant, security agency, and National Insurance Co. The insufficiency of details can be provided, if the matter goes back or Revenue causes inquiry about authencity of the bills. Therefore, the matter may be remanded for curing defects.

2. Learned D.R. on the other hand, says that in absence of details in the bills, Cenvat credit was disallowed.

3. Heard both sides and perused the record.

4. Perusal of annexure 8 to the show cause notice shows that Cenvat credit has been claimed in respect of service tax arising out of bills issued by Chartered Accountant, transport, security service provider, insurance service provider, maintenance service provider, and management service provider, etc. At the end of Revenue, no inquiry is conducted to prove that bills were not proper. There is no investigation done to the concerned issuing bills. There is also no allegation of no deposit of service tax by service provider. To remove hardship and also to protect interest of justice it would be proper to conduct inquiry and examine whether the defects are curable in nature. If curable, the assessee may not be denied Cenvat credit.

5. In view of reasoning above, dispensing with requirement of pre-deposit, the matter is remanded to original authority to grant fair opportunity of hearing to the appellant.

and remove the defects mentioned in annexure 'A' to the show cause notice. Reasoned and speaking order indicating outcome of removal of defect, if any, be passed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK