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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/2256 – 2257 / 2004 –SM[BR] **Date 02/01/2012**

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

1. **STEEL AUTHORITY OF INDIA LTD.**
2. **STEEL AUTHORITY OF INDIA LTD.**
SR. MANAGER (FIN- TAXATION) ROOM NO. 118, ISPAT BHAWAN
BHILAI STEEL PLANT BHILAI [C.G.]

STEEL AUTHORITY OF INDIA LTD. Appellant

Vs

C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No. 961 – 962 /2011-SM[BR]** dated 26.12.2011 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. RAIPUR
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult SHRI V.LAKSHMIKUMARAN ADV.
B-6/10, SAFDARJUNG ENCLAVE NEW DELHI-29.

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 (Harvana)
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. IV

Central Excise appeal No. 2256-2257/2004-SM

(Arising out of Order-in-Appeal No. 27/RPR/APPEAL/2002/320 dated 16.01.2004 and 55/RPR-II/2004 dated 22.1.2004 both passed by the Commissioner of Customs & Central Excise (Appeals), Raipur)

Date of Hearing/decision: 26th 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. Steel Authority of India Ltd., Appellant

Vs.

CST, Delhi Respondent

Present for the Appellant : Shri Hemant Bajaj, Advocate
Present for the Respondent : Shri P.K. Sharma, DR

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

FINAL ORDER NO. 961 - 962/2011 SM

Per D.N. Panda:

Payment of duty by HPCL and BPCL is not in dispute. It is only because duty paying documents were issued by depot of those public sectors, Revenue disallowed Cenvat credit. At this juncture, learned D.R. says that depot is not a registered entity. Therefore, appropriate order was passed against the appellant.

2. When the dispute is on a vary narrow horizon and it is not disputed as to payment of duty against aforesaid invoices by appellant, there is nothing wrong to grant credit of duty. To this extent appellant succeeds.

3. There is another dispute in appeal No. 2257/04 about credit of Rs. 20,139.48 claimed by the appellant without proper entries in the invoices. Learned Counsel says that if the matter goes back, the appellant shall satisfy the adjudicating authority in respect of particulars.

4. So far as second dispute is concerned, it is made clear to both sides that limited remand is made by this order directing the appellant to produce relevant evidence of no entry on the invoices in respect of credit of Rs. 20,139.48 claimed by it before the adjudicating authority. To do this, the appellant shall appear before the adjudicating authority on 9.2.2012 and produce necessary evidence in writing before the adjudicating authority. The adjudicating authority shall fix the date of hearing affording opportunity of hearing to the appellant and shall decide the controversy. On such limited count remand is made.

(Dictated & pronounced in the Open Court.)

(D.N.PANDA)
JUDICIAL MEMBER

RK