

GRAM : CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

Appeal No. E/3164/2000-NB(SM) ^{BENCH NB(SM)}

Dated : 20/3/2001

CEGAT
NEW DELHI
To,

M/s G.S. Radiator Ltd.,

G.T. Road,

Ludhiana (PB)

In the matter of :

M/s G.S. Radiator Ltd.,

Appellant

vs.

CCE Chandigarh

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/367/2000-NB(SM)
Dated : 13-3-2001 passed by the Tribunal under Section 35-C(1) of Central Excise
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to :

BU
Asstt. Registrar
NB(SM)

1. CCE Chandigarh
2. CCE / ~~CE~~ / (Appeal) Chandigarh
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult. Shri R.S. Saini, constt.
T-113, Sarbha Nagar
Ludhiana (PB)
5. S.D.R
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
13. ~~M/s Lex Site Com. Ltd., Mumbai~~
14. Office Copy
15. M/s Can - cus publication,
16. M/s Law. Infotech Resources (P) Ltd.,

BU
Asstt. Registrar

**In the Custom, Excise & Gold (Control) Appellate Tribunal
New Delhi**

E/3164/2000/NB(SM)
APPEAL NO.....OF 19 (.....)

ARISING OUT OF ORDER IN ORIGINAL/APPEAL NO.

212/DIR/P&PR/99 dt 13.6.2000.....DATED.....

PASSED BY.....Commissioner(Appeals) CE Chandigarh

Date of decision.....19.2.2001.....

M/s G.S.Radiators Ltd.....APPELLANT (S)

Represented by Sh./Smt...R.S.Saini, Consultant.....

VERSUS

CCE Chandigarh.....RESPONDENT (S)

Represented by Sh./Smt.....S.C.Pushkarna, JDR

CORAM : SHRI K.K.BHATIA, MEMBER (T)

To be referred to the Reporter or not?
FINAL ORDER NO. *A/367/01/NB(S/M)*

Per.....SHRI K.K.BHATIA, MEMBER (T)

In this case the Assistant Commissioner, Central Excise, Ludhiana vide his Order dated 4.1.96 disallowed the modvat credit totally amounting to Rs. 31,513/- to the appellants on the ground that the invoice on the strength of which the modvat credit had been availed, did not bear the duty paying particulars. He has observed in his Order that

in view of the statutory notifications, the invoices on the strength of which the modvat credit had been availed, were deficient in the requisite particulars. He accordingly, disallowed the modvat of the aforesaid amount to the appellants and further imposed a penalty of Rs. 8,000/- on them. The appeal of the party is rejected by Commissioner (Appeals), Chandigarh vide his Order dated 13.6.2000.

2. I have heard Shri R.S.Saini, consultant for the appellants and Shri S.C.Pushkarna, JDR for the respondents. The Ld. consultant for the appellants submits that the documents in question are the three invoices in respect of which the discrepancies are alleged. He states that in two of the invoices, instead of showing bill of entry, the dealer has mentioned the number of invoice of foreign supplier. It is claimed that they have supplied the B/E No.9596 and No.6874 and rectified the mistake.

3. I have perused the operative part of the Order-in-Original. From this, it is not possible to figure out the nature of the discrepancy in respect of each of the invoices which has led the original authority to deny the modvat credit to the appellants. To that extent, therefore the order-in-original is non speaking. Under these circumstances, the order passed by the lower authority, is set aside and the matter is remanded to the original authority who will re-examine the case and clearly indicate in his order as to what is the

discrepancy in each of the documents under consideration. The appellant shall be afforded reasonable opportunity to state their case before taking the final view in the matter,

3. The appeal is thus allowed by way of remand in above terms.

4. Announced and dictated in the court.

(K.K.BHATIA)

MEMBER (T)

PW

13.3.2001Rs