IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –III

Service Tax Stay Application No.ST/S/58235/2013 in Service Tax Appeal No.ST/57657/2013-ST [DB]

[Arising out of Order-in-Appeal No.75(ST)/RPR-I/2012 dated 21.12.2012 passed by the Commissioner (Appeals), Central Excise, Raipur]

M/s. Ralas Motors …Appellant

Vs.

C.C.E., Raipur … Respondent

Present for the Appellant : None
Present for the Respondent: Ms.Neha Garg, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)

Date of Hearing/Decision: 10.01.2017

FINAL ORDER NO. _50773/2017_

PER: S.K. MOHANTY

None appeared for the appellant, despite notice. Heard the ld. A.R. for the Revenue.

2. Disallowance of cenvat credit of Rs. 74,187/- in the impugned order is the subject matter of present dispute. The submissions of the appellant are that due to clerical mistake, the cenvat credit particulars were not reflected in the S.T. -3 Returns, which were subsequently furnished before the adjudicating/ appellate authority.

3. Considering the fact that cenvat particulars have to be verified by the Department, we are of the view that the matter should go back to the original authority for verification of details of cenvat credit taken and utilized by the appellant. Therefore, the impugned order is set aside to the extent of disallowance of cenvat credit of Rs.74,187/-. The Original authority is directed to verify the availment and utilization of cenvat credit of the said amount. Both stay application and appeal are disposed of.

[Dictated and pronounced in the open Court)

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita