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

BENCH-SM

COURT –III

Excise Appeal No.E/3220/2010-EX [SM]

[Arising out of Order-in-Appeal No.327 (DKV)/CE/JPR-I/2010 dated 12.07.2010 passed by Commissioner (Appeals), Customs & Central Excise, Jaipur-I].

For approval and signature:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

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?	

Hindustan Pulverizing Mills Ltd. …Appellant

Vs.

C.c.E., Jaipur-I … Respondent

Present for the Appellant : Shri.Krishan Kant, Advocate
Present for the Respondent: Shri.M.R. Sharma, A.R.

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

Date of Hearing/Decision: 11/11/2016

FINAL ORDER NO. __56467/2016__

PER: S.K. MOHANTY

Heard the ld. Counsel for both sides and examined the records.

2. The authorities below have denied the cenvat credit on the ground that taking of cenvat credit on the basis of Inter Office Memo (IOM) accompanied with the photo copy of the invoice is not the proper document in terms of Rule 9 of the Cenvat Credit Rules, 2004. The appellant submits that the original copy of invoice is avaialbe.

3. I considered the submissions of the appellant. Thus, after setting aside the impugned order, the matter is remanded to the original authority for verification of the invoice. If the said invoice has been issued in conformity with Rule 9 ibid, the cenvat benefit should be extended to the appellant. The appeal is allowed by way of remand.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita