IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –IV

Service Tax Appeal No.ST/51251/2017 SM]

[Arising out of Order-in-Appeal No.BHO-EXCUS-001-APP -534-16-17 dated 28.12.2016 passed by the Commissioner (Appeals-I), Customs, Central Excise & Serviced Tax, Bhopal]

M/s.Namtel Technologies P. Ltd. …Appellant

Vs.

C.C.E., Bhopal … Respondent

Present for the Appellant : Mr. Pradeep Mutreja, Authorised Rep.
Present for the Respondent: Mr. G.R. Singh, D.R.

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

Date of Hearing/Decision: 12/09/2017

FINAL ORDER NO. 56667/2017

PER: S.K. MOHANTY

This appeal is directed against the impugned order passed by the Commissioner (Appeals), Customs & Central Excise, Bhopal.

2. The Authorized Representative of the appellant, at the outset submits that due to error in the software package, the transaction particulars were not properly captured in the books of accounts, which has resulted in confirmation of the adjudged demand. He submits that the appellant has the documents to demonstrate that Cenvat Credit taken by it is in conformity with the statute. Thus, he prays for remanding the matter back to the Original Authority for proper quantification of the Service Tax credit taken by the appellant and for allowing the same to the appellant.

3. The ld. DR reiterates the findings recorded in the impugned order.

4. Herd both sides and perused the appeal records.

5. I find that since the appellant is not contesting its case on merits before the Tribunal and the only submission is that due to error in the software package, the Cenvat particulars were wrongly captured in the books of accounts, I am of the view that the matter should go back to the Original Authority for proper quantification of the Cenvat Credit and to ascertain its entitlement as per the provisions of Cenvat statute. Therefore, after setting aside the impugned order, I allow the appeal by way of remand to the original authority for passing fresh adjudication order on the issue. This is an open remand. The original authority should take all the documents and other aspects into consideration, while deciding all the issues afresh. Needless to say that opportunity of personal hearing shall be granted to the appellant before deciding the matter afresh. The appeal is disposed of in above terms.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita