CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 2

Date of hearing/decision: 29.09.2017

Appeal No. E/50501/2017-SM

(Arising out of order in appeal No. BHO-EXCUS-001-APP-495-16-17 dated 14.12.2016 passed by the Commissioner (Appeals), Central Excise & Customs, Bhopal).

M/s. VE Commercial Vehicles Ltd Appellant

Vs.

C.C.E, & S.T., Bhopal Respondent

Appearance:

Sh. Hemant Bajaj, Advocate for the appellant –Revenue

Sh. G.R. Singh, AR for the Respondent -assessee

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)

F. O. No. **56869/2017**

Per: **Ashok Jindal:**

The appellant is in appeal against the impugned order wherein, demand of interest and penalty has been confirmed against the appellant for the period 2001-2002 to 2006-2007 by issuing the Show Cause Notice dated 02.04.2012 by invoking extended period of limitation.

2. The ld. Counsel for the appellant submits that the Show Cause Notice has been issued by invoking was extended period of limitation, therefore, the demand of interest/penalty is barred by limitation. It is also contended that there is no allegation of malafides on the part of the appellant to demand interest/penalty. Therefore, the impugned order is not sustainable as time barred.

3. Heard the parties. Considered the submission.

4. On perusal of the records, I find that for the period 2001-2002 to 2006-2007, the Show Cause Notice was issued on 02.04.2012 for demand of interest and penalty without alleging mala fides intention of the appellant. In that circumstance, I hold that whole demand as per the SCN dated 02.04.2012 is barred by limitation.

5. Therefore, the impugned order is set aside and the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open Court).

(Ashok Jidnal)
Member (Judicial)

Sakshi