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. ST/55408/2013-SM

(Arising out of Order in Appeal No. LTU/CE/Appeal/66/2012[C.No. LTU/ Appeal/71/2011/9593] dated 27.11.2012 passed by the Commissioner (Appeals), Central Excise & Service Tax, New Delhi).

M/s. International Tractors Ltd. Appellant

Vs.

C.C.E, & S.T.,LTU, New Delhi
Respondent

Appearance:

Sh. Joy Kumar, Advocate for the appellant –Revenue

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

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

F. O. No. 56908/2017

Per: **Ashok Jindal:**

Heard the parties.

2. A demand was confirmed against the appellant by denying of cenvat credit on goods transport agency services for the period 16.11.1996 to 01.06.1998 by the issuance of the show cause notice dated 23.08.2007.

3. The contention of the ld. Counsel for the appellant is that the demand has been confirmed by invoking extended period of limitation which is not sustainable as per the Finance Act, 2003, the show cause notice was required to issue within 6 months from 14.05.2003.

4. Admittedly, the Show Cause notice has not been issued within 6 months from 14.05.2003 therefore, I hold that the show cause notice has

been issued by invoking extended period of limitation is barred by limitation.

5. In that circumstances, the demands are not sustainable. Accordingly 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