

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing: 1.11.2017

Date of Order: 1.11.2017

Appeal No. ST/51132/2017-SM

(Arising out of Order-in-Appeal No. BHO-EXCUS-APP-664-16-17 dated 17.2.2017 passed by the Commissioner (Appeals), Custom, Central Excise & Service Tax, Bhopal)

Zep Infratech Ltd.

Appellant

Vs.

CCE, Indore

Respondent

Appearance

None - for the appellant

Shri G.R. Singh, D.R. - for the respondent

CORAM: **Hon'ble Mr. M.V. Ravindran, Member (Judicial)**

Final Order No. 57539/2017

Per M.V. Ravindran :

When this appeal was called on, none appeared on behalf of the appellant nor there is any request for adjournment. On perusal of the records, I find that this issue lies in a narrow compass, accordingly, I take up the appeal for disposal in the absence of any representation.

2. Heard the ld. DR and perused the record.

3. On perusal of record, it transpires that the issue is regarding eligibility to avail Cenvat credit on various input services. Both the authorities have rejected the contention of the appellant and they are eligible to avail such Cenvat credit on the ground that the appellant has not produced documents indicating so. On perusal of sample invoices which are annexed to the appeal memorandum, I find that the said documents indicate that the services were rendered to appellant or appellant's branches. This needs factual verification by the lower authorities. In my view, this verification needs to be done so by the adjudicating authority. Appellant is directed to produce the invoices / documents on which Cenvat credit has been availed by them before the lower authorities.

4. In view of the foregoing, the impugned orders are set aside and the matter is remanded back to the adjudicating authority to reconsider the issue afresh after following the principles of natural justice.

5. Appeal stands disposed of by way of remand.

(Dictated & pronounced in open Court)

(M.V. Ravindran)
Member (Judicial)

RM

