CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 55898 of 2013

(Arising out of Order-in-Original No. 20/SA/CCE/ST/2012 dated 22.11.2012 passed by the Commissioner of Central Excise, Delhi-III**)**

DATE OF HEARING : 15.11.2017
DATE OF DECISION : 15.11.2017

M/s NDTV Media Ltd. …. **Appellants**
(Rep by Sh. A.K. Batra, Adv.)

VERSUS

CCE, Delhi-III …. **Respondent**
(Rep. by Sh Sanjay Jain, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 57985/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the Order-in-Original No. 20/SA/CCE/ST/2012 dated 22.11.2012 passed by the Commissioner of Central Excise, Delhi-III. The period in dispute is 01.04.2004 to 31.12.2008.

2. The brief facts of the case are that, during the period under consideration, the assessee-Appellants, for the purpose of service tax record, got themselves registered as single premises

at Greater Kailash, New Delhi, w.e.f. 19.06.2003 and had not got centralized registration. They have claimed Cenvat Credit on input service and on capital goods pertaining to the advertising. But the same was denied by the Department for the reason that the assessee-Appellants were providing taxable service from their registered office at Delhi and has taken the Cenvat credit on the document from the address which was not registered with the Central Excise Department. Being aggrieved, the assessee-Appellants have filed the present appeal.

3. With this background, we have heard Shri A.K. Batra, learned counsel for the assessee-Appellants and Shri Sanjay Jain, learned DR for the Department.

4. During the course of arguments, it was submitted that payment was made through the account payee cheque from the assessee-Appellants' account, but this fact is not emerging from the record. The learned counsel has drawn our attention to the letter dated 05th May, 2008, addressed to the Deputy Commissioner of Service Tax, for change of address, and submitted that no cognizance of this letter was taken.

5. Under these circumstances, we set aside the impugned order and remand the matter to the original authority to verify the payment and the application for change of address

and decide the issue *de novo,* but by providing a reasonable opportunity to the assessee-Appellants to present their case with liberty to file additional evidence, if any, as per law.

6. In the result, the appeal filed by the assessee-Appellants is allowed by way of remand.

(Dictated & pronounced in the open court)

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(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

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