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

COURT NO. IV

DATE OF HEARING : 28/05/2018.
DATE OF DECISION : 28/05/2018.

Service Tax Appeal No. 55799 of 2014

[Arising out of the Order-in-Appeal No. 138 (VC)ST/JPR-I/2013 dated 25/09/2013 passed by The Commissioner (Appeals-I), Customs & Central Excise, Jaipur.]

M/s Multimetals Ltd. Appellant

Versus

CCE & ST, Jaipur – I Respondent

Appearance

Ms. Asmita A. Nayak and R. Ranjan, Advocates – for the appellant.

Shri Sanjay Jain, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri Anil Choudhary, Member (Judicial)**
Hon'ble Shri C.L. Mahar, Member (Technical)

Final Order No. 52157/2018 Dated : 28/05/2018

Per. Anil Choudhary :-

The issue involved in this appeal is whether the appellant is entitled to the benefit of threshold exemption as provided under Notification No. 6/2005-ST, as amended from time to time. Under the admitted fact that they have reversed the Cenvat credit taken for testing and inspection charges which have been incurred at the insistence of the buyer situated outside India. As such, amount of testing charges has been reimbursed to the appellant/assessee.

2. The learned Counsel points out that it is admitted fact that the appellant have reversed the Cenvat credit taken on the testing charges amounting to Rs. 25,103/-, as this fact of reversal is concluded in the order-in-original by the Assistant Commissioner in para 20 of the order.

3. Heard the parties.

4. We find from the contention and the facts on record that it is admitted fact that the appellant has reversed the Cenvat credit of Rs. 25,103/- which was the reason for denial of threshold exemption in the impugned order. Accordingly, we allow this appeal to this extent that the appellant is held to be entitled for threshold exemption under Notification No. 6/2005-ST, as amended during the relevant period.

5. Thus, the appeal is allowed and the appellant is entitled for consequential relief, in accordance with law.

(Order dictated and pronounced in open court.)

(C.L. Mahar)
Member (Technical)

(Anil Choudhary)
Member (Judicial)

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