CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Bench – Single Member Bench
Court – I

Appeal No: ST/30843/2017
(Arising out of Order in Appeal No. VIZ-EXCUS-001-APP-054-15-16, dated 30.12.2015 passed by CCCE&ST, Visakhapatnam)

Divis Laboratories Limited … Appellant (s)

Vs.

CCCE&ST, Visakhapatnam-II … Respondent(s)

Appearance
Shri B. Venugopal, Advocate for the Appellant.
Shri Guna Ranjan, Superintendent for the Respondent.

Coram:

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

Date of Hearing : 17.04.2018
Date of decision: 17.04.2018

FINAL ORDER No. A/30504/2018

[Order per: Mr. M.V. Ravindran]

1. This appeal is filed against Order-in-Appeal No. VIZ-EXCUS-001-APP-054-15-16, dated 30.12.2015.

2. Heard both sides and perused records.

3. On perusal of records, it transpires that the issue is regarding refund claim of unutilised CENVAT credit of various services which were procured by the appellant for SEZ unit.

4. It transpires from the records that both the lower authorities have stated that appellant has not justified his claim for the eligibility to avail such CENVAT credit while it is the case of the appellant that he has got all the documents to justify that they have correctly availed the CENVAT credit. On cursory perusal of the records and few documents produced, I do find that appellant should be given an opportunity to convince the adjudicating authority as to eligibility to avail CENVAT credit of various services which were procured in the SEZ unit.

5. Without expressing any opinion on merits of the case and keeping all the issues open, the impugned order is set aside and the matter is remanded to the adjudicating authority to reconsider the issue afresh, after following principles of natural justice.

6. Appeal is disposed of by way of remand.

(Dictated and pronounced in open Court)

(M.V. RAVINDRAN)
MEMBER(JUDICIAL)

VRG