

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
REGIONAL BENCH AT HYDERABAD**

Division Bench  
Court – I

**Excise Appeal No. 26381 of 2013**

(Arising out of OIO No.2/2013-CE dt.18.01.2013 passed by Commissioner of Central Excise,  
Customs & Service Tax, Visakhapatnam)

**Andhra Pradesh Paper Mills Ltd**

Unit-CP-MR Palem, East Godavari Dist.,  
Andhra Pradesh – 532 631

**.....Appellant**

*VERSUS*

**Commissioner of Central Tax,  
Visakhapatnam - GST**

Port Area, Visakhapatnam,  
Andhra Pradesh – 530 035

**.....Respondent**

**Appearance**

Shri G. Natarajan, Advocate for the Appellant.  
Shri A.V.L.N. Chary, AR for the Respondent.

**Coram:**

**HON'BLE MR. ANIL CHOUDHARY (JUDICIAL)**

**HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

**FINAL ORDER No. A/30180/2023**

**Date of Hearing: 12.07.2023**

**Date of Decision: 12.07.2023**

**[Order per: ANIL CHOUDHARY]**

Heard the parties. The Appeal is allowed so far the question of – Whether the Revenue has option to impose Rule 6(3)(i) on the Assessee, in case of any discrepancy in calculation of amount to be reversed under Rule 6(3)(ii) of Cenvat Credit Rules. This issue is decided in favour of the Appellant and against the Revenue following the ruling of Hon'ble High Court of Telangana in the case of Tiara Advertising vs UOI [2019 (30) GSTL 474 ].

2. So far the second issue is concerned – Whether the Appellant has correctly reversed the amount; Upon Hearing the parties, we appreciate that there is some scope of checking the calculation and improving upon the amount already reversed by the Appellant. Accordingly, we direct the Appellant that they shall file a fresh calculation with the Adjudicating Authority for the entire period under dispute, along with supporting documents, if required, and if any further amount to be reversed, they shall reverse the same with applicable interest and file the same before the Adjudicating Authority. The Adjudicating Authority shall examine the same and may call for further information, if

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required, and if any discrepancy is found, the Appellant shall further reverse the amount in accordance with law.

3. In view of the aforementioned findings and observations, the Appeal is allowed and the Impugned Order is set aside.

(Dictated and pronounced in the Open Court)

**(ANIL CHOUDHARY)**  
**MEMBER (JUDICIAL)**

**(A.K. JYOTISHI)**  
**MEMBER (TECHNICAL)**

Veda