

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 76490 of 2018

(Arising out of Order-in-Original No. 35/COMMR/BOL/17-18 dated 14.02.2018 passed by the Commissioner of Central Goods & Services Tax, Commissionerate, Bolpur, Nanoor Chandidas Road, Sian, Bolpur, District: Birbhum (W.B.), PIN – 731 204)

Commissioner of C.G.S.T. and Central Excise : Appellant
Bolpur Commissionerate,
Nanoor Chandidas Road, Sian, Bolpur,
District: Birbhum, West Bengal, PIN – 731 204

VERSUS

M/s. East India Pharmaceutical Works Limited : Respondent
Waria Road, Angadpur, Durgapur,
District; Burdwan, West Bengal, PIN – 713 215

APPEARANCE:

Shri S.K. Dikshit, Authorized Representative, for the Appellant / Revenue

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 77893 / 2025

DATE OF HEARING / DECISION: 09.12.2025

ORDER: [PER SHRI ASHOK JINDAL]

The Revenue is in appeal against the impugned order.

2. The facts of the case are that the respondent is a manufacturer of organic chemicals registered with the Central Excise Department, paying duty on their clearances and availing CENVAT Credit on inputs. During the course of verification of their records, it was found that the respondent had taken irregular CENVAT Credit during the months from May 2013 and August 2013, totally amounting to Rs.2,28,35,859/- against "Crude Iodine" imported and received mainly during the period from 2006-07 and 2007-08 and subsequent year up to 2012-13, by suppressing the material facts from the Department.

2.1. On the basis of the above, a Show Cause Notice was issued to the respondent, to deny the CENVAT Credit so taken by the respondent since the same had not been taken immediately on receipt of the said inputs in the factory.

2.2. The said notice was adjudicated by way of the impugned order wherein the Id. adjudicating authority has dropped the proceedings initiated against the respondent, holding that there is no time-limit prescribed under the Rules for availment of CENVAT Credit.

2.3. Against the said order, the Revenue is before us.

3. The Ld. Authorized Representative of the Revenue submits that even if there is no time-limit prescribed, the reasonable period for availing CENVAT Credit is five years; since in the present case CENVAT Credit has been taken during a period beyond five years, the respondent is not entitled to take CENVAT Credit.

4. Heard the Ld. Authorized Representative of the Revenue and considered his submissions.

5. We find that in the CENVAT Credit Rules, there is no time-limit specified for availing CENVAT Credit. It is also not the case of the Revenue that the respondent is otherwise not entitled to take the CENVAT Credit. In these circumstances, as there is no time-limit prescribed under the said Rules and the same has been incorporated in the Rules after the period for which CENVAT Credit has been availed, we hold that the respondent has rightly availed the CENVAT Credit.

5.1. In view of this, we do not find any infirmity in the impugned order. The same is upheld.

6. The appeal filed by the Revenue is dismissed.

(Operative part of the order was pronounced in open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd