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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.75831 of 2021

(Arising out of Order-in-Appeal No.100/RAN/2021 dated 09.08.2021 passed by Commissioner, CGST & CX (Appeals), Ranchi.)

M/s. Navayuga Engineering Co. Ltd.
(48-9-17, Dwarkanagar, Visakhapatnam-530001, Andhra Pradesh.)

...Appellant

VERSUS

Commissioner, CGST & CX, Ranchi

.....Respondent

(3rd Floor, Central Revenue Bldg. (Annex.), Bir Chand Patel Path, Patna-800001.)

APPEARANCE

Shri R.S. Bajaj, C.A. for the Appellant (s)
Shri S.Dutta, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

FINAL ORDER NO. 75153/2026

DATE OF HEARING : 29.01.2026
DATE OF DECISION : 29.01.2026

R. MURALIDHAR :

After going through the appeal papers and arguments of both the sides, I find that the issue is in a very narrow compass. In respect of disallowance of Cenvat Credit of Service Tax of Rs.75,228/-, it is seen that in the invoices the service provider has done some corrections in respect of the assessable value and on account of the Service Tax payable. In respect of Rs.1,25,212/-, the Department has alleged that the Appellant has taken the Cenvat Credit twice.

2. The Ld.Consultant for the Appellant submits copies of both the invoices on which such corrections have been carried out. The lower authority has taken a view that they not fulfill the requirement of Rule 9 of the CCR 2004 on the ground that corrections have been carried out. Therefore, he has disallowed the Cenvat Credit

3. In respect of the confirmed demand of Rs.1,25,212, the Ld.Consultant submits that though the Cenvat Credit was taken on two occasions, but same was purely on account of clerical error. The amount was not utilized and the credit was reversed in the subsequent period's Returns.

4. The Ld AR reiterates the findings of the lower authorities and justifies the confirmed demand.

5. The eligibility to take the credit of Rs.75,228 in terms of Rule 2 (l) is not being disputed in the Show Cause Notice. Therefore, I hold that so long as the corrected amounts of the Bills have been paid by the Appellant to the service provider, there is no bar for the appellant to take the Cenvat Credit for the corrected amount of Service Tax shown therein. The Appellant is directed to produce C.A's Certificate before the Adjudicating authority to the effect that they have paid the corrected value of the invoices to the service provider. Based on such Certificate, the lower authority should allow the Cenvat Credit.

6. With regard the cenvat credit taken twice, the Appellant is directed to produce C.A's Certificate towards the details of excess credit and details of the same being reversed during the filing of the next Returns.

7. For the verification of the above issues, the matter is remanded to the Adjudicating authority. It is being made clear that once the C.A's Certificate is produced clarifying the above issues, after verification, a

proper order may be passed by the Adjudicating authority without getting trapped into any ultra technical view to confirm the demand.

8. The adjudicating authority to complete the proceedings within 3 months from the date of receipt this order.

9. The matter stands remanded as per the above terms.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

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