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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 77384 of 2018

(Arising out of Order-in-Original No. 66/Central Excise/Pr. Commr/2018 dated 27.03.2018 passed by the Commissioner of Central Goods & Service Tax & Central Excise Central Revenue Building, 5A, Main Road, Ranchi-834001)

M/s. CCL, Giddi Washery, **: Appellant**
Argada Project Office,
Hirak Road Hazaribagh

VERSUS

Pr. Commissioner of Central Goods and Service Tax & Central Excise, Ranchi **: Respondent**
Central Revenue Building,
5A, Main Road, Ranchi-834001

APPEARANCE:

Shri Harsh Verma, C. A. for the Appellant

MS. Suman, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO.75633/2026

DATE OF HEARING / DECISION: 20.05.2026

Order: [PER SHRI ASHOK JINDAL]

The appellant is in appeal against the impugned wherein CENVAT Credit has been denied which was received by the appellant on the basis of consolidated challans issued by M/s. Central Coalfields Collieries, other units of the appellant.

2. The facts of the case are that the appellant is engaged in the activity of washing of coal and receiving coal from their other units, who raised the challans periodically showing payment of Service Tax on the activity undertaken by the appellant. The appellant availed CENVAT Credit on the basis of Challans issued by their other units on them. The Revenue is of the view that the Challans, on the basis of which the appellant has taken the CENVAT Credit, are not the proper documents in terms of Rule 9(2) of the CENVAT Credit Rules, 2004. Therefore, it is alleged that the appellant is not entitled to avail the CENVAT Credit.

3. In view of this, proceedings were initiated against the appellant and, by way of adjudication, CENVAT Credit was denied.

4. Against the denial of CENVAT Credit along with imposition of penalty, the appellant is before us.

5. Heard the parties and have gone through the records placed before us.

6. The Challans, against which CENVAT Credit has been availed by the appellant in this case, having the full details as required under Rule 9(2) of the CENVAT Credit Rules, 2004, we hold that the appellant is entitled to avail CENVAT Credit on the basis of such consolidated Challans, as has been done by the appellant in the present case. In view of this, we do not find any merit in the impugned order in denial of CENVAT Credit to the appellant on the basis of the consolidated Challans. Therefore, the demand raised against the appellant by denial of CENVAT Credit is set aside. Consequently, for such

denial of CENVAT Credit, no interest is payable and no penalty is imposable on the appellant.

7. In these terms, the appeal is disposed of.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp