IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI

APPEAL NO: E/673/2012

[Arising out of Order-in-Appeal No: Th-I/RKS/24/2012 dated 10th February 2012 passed by the Commissioner of Central Excise (Appeals), Mumbai – I.]

Shree Bhairav Synthetics Pvt Ltd …***Appellant***

versus

Commissioner of Central Excise
Thane – I ***…Respondent***

Appearance:

Shri Bhushan Jani, Chartered Accountant for appellant

Shri Sanjay Hasija, Superintendent (AR) for respondent

CORAM:

Hon'ble Shri C J Mathew, Member (Technical)

Date of hearing:	**13/07/2017**
Date of decision:	**13/07/2017**

ORDER NO: A/ 92317 / 2017

The issue in dispute arising from order-in-appeal no. Th-I/RKS/24/2012 dated 10th February 2012 of Commissioner of Central Excise (Appeals), Mumbai – I pertains to availment of CENVAT credit of ₹90,921/- and imposition of penalty of ₹ 20,000/- under rule 13 of CENVAT Credit Rules, 2002 for the period between 9th July 2004 and 31st May 2005 for not having complied with requirement under rule 6 of CENVAT Credit Rules, 2002 to maintain separate accounts of inputs used in exempt goods and taxable goods. Appellant is a processor of man-made textile fabrics who undertakes job-work as well as manufacture on their own account. Objection of the jurisdiction authorities was to the credit availed of duty paid on inputs which were used in common for both the dutiable and exempted goods.

2. Heard the Learned Chartered Accountant for appellant and Learned Autorised Representative.

3. Learned Chartered Accountant has drawn attention to the the decision of the Tribunal in their own case (order no. A/3889-3890/15/SMB in appeal no. E/854 & 855/2010), which on identical set of facts for August 2004, has ruled in favour of the appellant.

4. In view of the above submission, the impugned order must be set aside. Accordingly the appeal is allowed.

(Pronounced in Court)

(C J Mathew)
Member (Technical)

**/as*