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

Appeal No. E/86510/2018

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-APP-128-2017-18 dated 24th January, 2018 passed by Commissioner of Central GST (Appeals), Goa)

Godrej & Boyce Mfg. Co. Ltd. **Appellant**
Vs.

The Commissioner, Central GST Goa **Respondent**

Appearance:

Shri K.A. Photographer, Representative for appellant
Shri A.B. Kulgod, Asst. Commr (AR) for respondent

CORAM:

Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing & Decision : 19.07.2018

FINAL ORDER NO. **A/87661/2018**

Per: S.K. Mohanty

Heard both sides and perused the records.

2. Denial of CENVAT Credit on the ground that the invoices do not contain the complete address of the appellant as recipient of service, is the subject of the present dispute.

3. On perusal of the case records, I find the address of the appellant is mentioned as Goa, instead of complete address.

Since the department has not specifically alleged regarding non-receipt of taxable service by the appellant, mere non-mentioning of complete address in the invoices issued by the service provider can be considered as procedural lapse and under the proviso appended to the sub-Rule (2) of Rule 9 of the Cenvat Credit Rules, 2004, the original authority was empowered to condone the delay for such procedural lapse. Since the original authority has not exercised such option, verifying the documents available in the case records, I am of the view that the lapses as indicated in the show-cause notice can be condoned in favour of the appellant for restoring the CENVAT Credit.

4. Therefore, I do not find any merits in the impugned order, so far as it denied CENVAT Credit on the procedural lapses. Accordingly, after setting aside the impugned order, I allow the appeal in favour of the appellant, with consequential benefit, if any, as per law.

(Order dictated in Court)

(S.K. Mohanty)
Member (Judicial)

nsk