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

Appeal No. E/87010/17

(Arising out of Order-in-Appeal No. PK/147/Bel/2017 dated 08.05.2017 passed by Commissioner of Central Excise (Appeals), Mumbai)

Raviraj Process Controls **Appellant**

Vs.

Commissioner of CE & Customs Belapur **Respondent**

Appearance:

None for appellant
Shri S.J. Sahu, Asst. Commr (AR) for respondent

CORAM:

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

Date of Hearing & Decision: 18.05.2018

FINAL ORDER NO. **A/88202 / 2018**

Per: S.K. Mohanty

None appeared for the appellant, despite notice. I find that on several occasions, hearing of the matter was adjourned on the request of the appellant and finally on 25.04.2018, the matter was adjourned with the observation in the order sheet as "last chance". The attitude of the appellant shows that it is not interested in pursuing its statutory right of appeal. Therefore with the help of learned D.R. for Revenue, I take the appeal for hearing and disposal today.

2. Denial of CENVAT credit on the basis of invoices issued by the service provider is the subject matter of present dispute. The case of Revenue is that the invoices do not contain the requisite information namely, service tax registration No., invoice No. address of the service receiver. Thus, Revenue has contended that the provisions of Rule 9 of the Cenvat Credit Rules, 2004 read with Rule 4A of the Service Tax Rules, 1994 have been violated and accordingly, the appellant should not be entitled for the Cenvat benefit in respect of the disputed invoices.

3. On perusal of the finding recorded by the authorities below, I find that the disputed invoices, in fact were not issued in conformity with the statutory provisions. Since mandatory requirements of the statute have not been complied with by the appellant, I am of the view that denial of Cenvat benefit by the authorities below cannot be interfered with at this juncture. Therefore, I do not find any merits in appeal filed by the appellant. Accordingly, same is dismissed.

(Order dictated in Court)

(S.K. Mohanty)
Member (Judicial)

nsk