# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
## MUMBAI

## WEST ZONAL BENCH

**Excise Appeal No. 89334 of 2018**

(Arising out of Order-in-Appeal No. NSK-EXCUS-SSP-APPL/014/17-18 dated 28.02.2018 passed by the Commissioner of Central Excise & Customs (Appeals),Nashik)

**M/s. Birla Precision Technologies Ltd.** **.....Appellant**
**62/63, MIDC, Satpur,**
**Nashik**

***VERSUS***

**Commissioner of Central excise & Service tax , Nashik** **.....Respondent**
**Kendriya Rajaswa Bhawan,**
**2nd Floor, Annexe Bldg.,**
**R.G. Gadkari Chowk, Nashik**

**APPEARANCE:**

None for the appellant
Shri A. Choudhary, DC (AR) for the respondent

**CORAM:**
**Hon'ble Ms. Archana Wadhwa, Member (Judicial)**

**FINAL ORDER No: A/86619 / 2019**

DATE OF HEARING : 16.09.2019
DATE OF DECISION : 16.09.2019

Nobody appeared for the appellant. Heard the Learned AR and have gone through the impugned order.

2. CENVAT credit of ₹1.77 lakhs stands denied to the appellant on the ground that they could not produce the invoice

for the same. The appellants have taken a categorical stand that they had the invoices which got misplaced and on search, it would be produced before them. However, they could not produce the same and demands were confirmed.

3. In the interest of justice and to be fair to the appellant, I am of the view that another chance should be given to the appellant to establish the receipt of services, their duty paid character and the utilisation of the input services in the manufacture of final product. Accordingly, I set aside the impugned order and remand the matter to the original adjudicating authority for fresh consideration.

(Dictated and pronounced in open court)

**(ARCHANA WADHWA)**
**MEMBER (JUDICIAL)**

//SR