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

Service Tax Appeal No. 86823 of 2021

(Arising out of Order-in-Appeal No. NA/68/RGD APP/2021-22 dated 10.06.2021 passed by the Commissioner of CGST & CX, Raigad Appeals)

Lamhas Satellite Services Ltd. **.....Appellant**
Tower 1, 6th floor International Infotech Park
Vashi Railway Station, Vashi,
Navi Mumbai

VERSUS

Commissioner of CGST & Central Excise, Belapur **.....Respondent**
CGO Complex, 10 Belapur, Navi Mumbai

APPEARANCE:

Shri Ankit Shah, CA for the appellant
Shri Dhananjay Dahiwale, DC(AR) for the respondent

CORAM:
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER No: 86352/2025

DATE OF HEARING : 11.06.2025
DATE OF DECISION : 22.09.2025

Per: AJAY SHARMA

This Appeal has been filed against the order in appeal dated 10/06/2021 passed by the Commissioner, CGST & CX, Raigad Appeals by which the learned Commissioner rejected the appeal filed by the appellant by upholding the adjudication order dated 31/12/2020.

2. The sole issue is in a very narrow pass whether the appellant had wrongly availed Cenvat credit Rs.14,83,200/- against the invoice dated 24/12/2014 received from M/s. IndusInd Media & Communications Ltd.?

3. The Adjudicating Authority vide Order-in-Original dated 31/12/2020 partly confirmed the demand of Rs.14,83,200/- on the ground that the appellant did not produce the original invoice in issue and instead submitted photocopy of the same for verification and that the copies of the said invoice submitted through email as well as physically were different from each other, thereby establishing availment of Cenvat credit without actual original document. The learned Commissioner vide impugned order has also recorded that the appellant did not furnish any other documentary evidence to show payment of the invoice value to the service provider and therefore confirmed the demand of Rs.14,83,200/- which has rightly been confirmed by the adjudicating authority.

4. I have heard learned Chartered Accountant appearing on behalf of the appellant and learned Authorised Representative appearing for revenue and perused the case records including the written submissions/synopsis placed on record. Learned Chartered Accountant submits that the issue has arisen due to non-availability of related document which can now be furnished for verification. According to him the payments were duly made to the service provider within statutory timelines without there being any shortfall. The discrepancy in the invoice amount and

the amount paid to the service provider is due to the deduction of TDS under the Income Tax Act, 1961, for which now they have duly submitted Form 16A before this Tribunal evidencing TDS deduction.

5. In view of the submissions made herein, without going into the merits of the appeal, I am inclined to remand the matter back, limited to the extent it has been challenged herein, to the adjudicating authority for fresh consideration, after verifying the claim of the appellant regarding availment of Cenvat credit of Rs.14,83,200/-. The appellant is directed to produce all the relevant documents before the said authority.

6. The impugned order is accordingly set aside and the appeal is allowed by way of remand.

(Pronounced in open Court on 22.09.2025)

(Ajay Sharma)
Member (Judicial)

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