CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 85832 of 2014

(Arising out of Order-in-Original No. PUN/EXCUS/003/COM/024/13-14 dated 20.11.2013 passed by Commissioner of Central Excise & Service Tax, Pune-III Commissionerate.)

Commissioner of Customs, Central Excise, and Service Tax, Pune-III ... **Appellants**
ICE House, 41-A, Sasson Road, Opp. Wadia College,
Pune-411 001.

Versus

M/s. Hoerbiger India Pvt. Ltd. .... **Respondent**
GAT no. 303/13, 312-313, Village Kondhapuri,
Tal. Shirur, Pune-412 209.

APPEARANCE:

Shri Xavier P M Mascarenhas, Authorized Representative for the Appellant

Shri Chirag Shetty, Advocate for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85209/2026

Date of Hearing: 20.01.2026
Date of Decision: 20.01.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. The respondent in this case, had availed CENVAT Credit on the basis of GAR-7 Challan as the recipient of the taxable services, under reverse charge mechanism. The said challan contained the reference of the head office and since the address of the respondent was not appearing in the said challan, department had objected to the fact of availment of CENVAT Credit on the ground that such challan cannot be considered as prescribed document for the purpose of such credit. The Show Cause Notice (SCN) dated 09.05.2013 issued in this regard, was adjudicated by the learned Commissioner of Central Excise, Service Tax, Pune-III vide the impugned order dated 20.11.2013, in

dropping the proposals made in the SCN with regard to the demand of Rs,87,33,565/- and Rs.15,35,461/-. However, the impugned order has confirmed the CENVAT demand of Rs.2,96,023/-. Insofar as the proceedings as per the SCN were dropped by the adjudicating authority, Revenue has preferred this appeal before the Tribunal against such dropping of the CENVAT demand. Revenue has assailed the impugned order on the ground that taking of CENVAT Credit on the basis of the document i.e. GAR-7 Challan is not proper inasmuch as such document is not a prescribed document, as per the statute for availment of the CENVAT benefit.

3. It is an admitted fact on record that the taxable service as per the said challan was received by the manufacturing unit and utilized for the intended purpose; the service tax amount as per the challan has been credited to the Central Government account. Since, the essential condition of tax paid nature of the service and its receipt and usage in the manufacturing unit have been fulfilled, simply by mentioning the name and address of the head office in such circumstances in such challan, would be considered as procedural in nature. We also find that subsequent to the issuance of the GAR-7 Challan, the head office of the appellants got itself registered with the service tax department as the ISD. Considering the fact that the services were received by the manufacturing unit, duly suffered with the service tax, the learned adjudicating authority has rightly dropped the demand as proposed for recovery in the SCN.

4. Therefore, we do not find any infirmity in the impugned order, passed by the adjudicating authority. Accordingly, the appeal filed by Revenue is dismissed.

(Order dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM