

Commissioner of Central Excise, Vs. Hybrid Electronic Systems Pvt.

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SooperKanoon Citation : sooperkanoon.com/23460

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-29-2001

Appellant : Commissioner of Central Excise,

Respondent : Hybrid Electronic Systems Pvt.

Judgement :

1. The appeal is against the order of the Commissioner (Appeals) holding that the invoice dated 17.6.1996 issued by Tecmark Electronics Pvt. Ltd., Ahmedabad was a valid document for taking credit.
2. I have heard the departmental representative. The respondent is absent and unrepresented despite notice issued and has not filed any written submission.
3. In his order the Commissioner (Appeals) finds that the invoice contains all the details specified in notification 15/94. The appeal contends that a number of details which are required by the notification are missing. This required to be accepted. The invoice does not indicate the following: whether the dealer is registered or not, full name and address of the manufacturer and the jurisdictional officers of the manufacturer, the mode of despatch and details thereof, name and address of officers having jurisdiction over the dealer.
4. In the light of the above finding it is not possible to uphold the Commissioner (Appeals)'s finding. The appeal is accordingly allowed and the impugned order set aside. The order of the Assistant Collector denying credit is restored.