Commissioner of Central Excise Vs. M/S Deccan Cans and Printers Pvt.

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SooperKanoon Citation : sooperkanoon.com/25178

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-24-2001

Appellant : Commissioner of Central Excise

Respondent : M/S Deccan Cans and Printers Pvt.

Judgement :
1. In the order impugned in this appeal, the Commissioner (Appeals) has held as follows:- "The impugned order and the submissions have been considered by me carefully. The show cause notices alleges that the invoices were issued by unregistered dealers. As pointed out by the consultant the registration will not apply to first two invoices issued prior to 4.7.94. As regards other two invoices are concerned, since it contains the requisite particulars under Notification No. 15/94 they are regularisable. Moreover, the ground relied for denying the modvat credit have not been specified in the show cause notice. On this ground alone the impugned order is not maintainable. In the premises, the impugned order is set aside and I allow the appeal." 2. The department challenges the same. The department does not produce any evidence as to how the invoices issued were not in conformity with the Board's circular. In the absence of any evidence, I am unable to agree with the contentions raised in the grounds of appeal. Hence appeal stands dismissed.