

Commissioner of Central Excise, Vs. Crompton Greaves Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-28-2001

Appellant : Commissioner of Central Excise,

Respondent : Crompton Greaves Ltd.

Judgement :

1. The Revenue has filed the above appeal against the order of the Commissioner (Appeals) who has held that the respondents herein are entitled to credit of duty availed on the strength of a total number of 15 invoices. The credit was sought to be denied on the ground that the documents under which the credit was availed are not valid in terms of Rule 57GG of the Central Excise Rules 1944, and on the ground that the respondents had violated the provisions of Sub-rule (2) of Rule 57G of the Central Excise Rules. The adjudication order however holds that credit is not admissible for the reasons that the invoices in question neither bear the preprinted serial numbers nor are they preauthenticated, invoices do not indicate time of removal of goods by the dealer, and do not bear the cross reference of the original manufacturer of the goods. The lower appellate authority has set aside the order of the Assistant Collector on the ground that registration of dealers who issued the invoices was produced before him, invoices contained details of manufacturer's invoices along with the rate of duty and in view of these particulars being shown, the requirements of Notification No. 15/94 which prescribed certain details to be shown on the invoice has been complied with.

2. On hearing both sides I find that there is no legal infirmity in the order of the Commissioner (Appeals). Further the finding of the Commissioner (Appeals) that the grounds on which credit was disallowed by the Assistant Commissioner were different than those alleged in the show cause notice has not been challenged by the revenue in the present appeal before the Tribunal this being so, there is no warrant for interfering with the order of the Commissioner (Appeals). Accordingly I uphold the impugned order and rejected the appeal.

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