

Commissioner of Central Excise, Vs. Gyro Lab Pvt. Ltd.

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SooperKanoon Citation : sooperkanoon.com/26325

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-19-2001

Appellant : Commissioner of Central Excise,

Respondent : Gyro Lab Pvt. Ltd.

Judgement :

1. Notices issued to Gyro Lab Pvt. Ltd., the respondent, proposed denial of the modvat credit that it had taken on the ground that the invoices on which it took credit were issued by unregistered dealers and therefore not valid. The Assistant Collector, in his order, denied the credit on a different ground, that the invoices were not in accordance with the proforma prescribed by the authority.
2. The assessee appealed the order. The Commissioner (Appeals) allowed the appeal, noting that the basis for the denial by the Assistant Collector of the credit was not specified in the notice issued to the assessee. This order is being appealed by the department.
3. The department's appeal again emphasizes that the invoices do not contain such particulars as name and address of the jurisdictional Collector, division, range etc. and name of the supplier. These grounds, as I have noted, were not in the show cause notice issued to the assessee and cannot now be pressed into service. I therefore see no reason to interfere with the Commissioner (Appeals)'s order.