

Commissioner of Central Excise, Vs. Doshi Engineering Works

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-02-2001

Appellant : Commissioner of Central Excise,

Respondent : Doshi Engineering Works

Judgement :

1. The appeal is against the order of the Commissioner (Appeals) holding that the respondent was entitled to modvat credit on the basis of various documents. These consist of three invoices-cum-challan issued by Steel Authority of India (SAIL for short) for goods delivered from its depot and nine documents issued by others. The objection to the documents issued by SAIL was that it was not acceptable after 30.6.1994 by virtue of notification 16/94. The notice contended that Janson Trading Co. and S.C. Industrial Syndicate were unregistered. The invoice issued by Indian Oxygen Corporation Ltd. was not valid after 4.7.1994 by virtue of notification 33/94. Another six invoices issued by S.C. Industrial Syndicate were not in the prescribed proforma and do not give details as specified in notification 33/94. In his order, the Commissioner (Appeals) has found the invoices issued by SAIL to be valid by virtue of the amendment by notification 21/94. He finds the invoices of Bombay Oxygen Corporation Ltd. and S.C. Industrial Syndicate, who have been subsequently registered as provided by law and that other invoices contained the relevant particulars.

2. The department's appeal does not specifically question any of the finding of the Commissioner (Appeals). It only emphasises that the relevant details have not

been specified in the invoices. When the Commissioner (Appeals) has found that the details were specified in the invoices it was necessary for the appeal to point out with regard to in which invoices and what particulars his finding was incorrect. It was easy enough for the appellant to give such details. There is however not the slightest attempt to do so. In the absence of these particulars in the appeal, I do not find enough material to interfere with the order of the Commissioner (Appeals).

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