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1 Interest for delayed payment Interest cannot be demanded when the amount is available in credit balance of 'Electronic Credit Ledger'. The petitioner had unavailed CENVAT credit of ₹ 50,21,080/- during the earlier regime. The same was carried forward and credited to the electronic credit of the Petitioner. However, the ER-1 return which the Petitioner was supposed to file, was submitted electronically by him, but the same was not successfully filed. Therefore, the Revenue proposed to disallow the said carried forward CENVAT which was credited in electronic credit ledger by reversing and appropriating the same against said demand. The Petitioner accepted for the reversal of balance laying on electronic credit ledger but did not accept the interest levied on the same. The department raised demand and interest & penalty were levied on.....