

Vasudev Mehta

Issue : Whether refund claim of unutilized Cenvat credit be denied on the ground that cenvat credit on services was not admissible without instituting the proceedings under Rule 14 of the CENVAT Credit Rules, 2004? Held : No
Brief Facts of the Case : During the period from April, 2013 to March, 2016 Appellant had filed refund claims under Rule 5 of Cenvat Credit Rules in respect of various services which have been received by them for providing output services. Original Authority allowed part of the refund claims and part refund claims were rejected by various orders holding that the cenvat credit in respect of these services/ documents was not admissible. On appeal Commissioner (Appeals) allowed certain credit and disallowed others. In respect of some services no order was passed. Aggrieved Appellant filed.....