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INTEREST ON WRONG AVAILMENT OF CENVAT BUT NOT UTILIZED: A TALE OF NEVER ENDING LITIGATION

Over the years, Rule 14 of the Credit Rules has always been the matter of concern/ litigation for both the Revenue and the Assessee. Even the Courts have taken divergent views while interpreting the provisions of Rule 14 of the Credit Rules. Before we proceed to understand the changes made in Rule 14 of the Credit Rules vide the Union Budget, 2015, it is imperative here to understand the erstwhile provisions therein which had been a tale of never ending litigations Rule 14 of the Credit Rules as it existed prior to April 1, 2012: Taken OR Utilized Prior to April 1, 2012, Rule 14 of the Credit Rules provided for recovery of CENVAT credit taken or utilized wrongly or had been erroneously refunded along with interest from the manufacturer or the provider of output service. Erstwhile Rule 14 of the Credit Rules is reproduced hereunder: "14. Recovery of CENVAT credit wrongly taken or erroneously refunded.- Where the CENVAT credit has been taken or utilized wrongly or has been erroneously refunded, the same along with interest shall be recovered from the manufacturer or the provider of the output service and the provisions of sections 11A and 11AB of the Excise Act or sections 73 and 75 of the Finance Act, shall apply mutatis mutandis for effecting such recoveries." As observed from above, the use of the word "OR" in erstwhile Rule 14 of the Credit Rules was constantly disputed as regards its interpretation on account of chargeability of interest in case the Assessee has taken but not utilized the CENVAT credit and if at all, the interest is leviable at the starting point to reckon the same. The Hon'ble Supreme Court in the case of Union of India Vs. Ind-Swift Laboratories Ltd. [2011 (2) TMI 6 - Supreme Court] has held that the word "or" used in Rule 14 of the Credit Rules should not be interpreted as "and" and thus, interest would be payable even if the CENVAT credit is wrongly taken but the same is not utilized.

Rule 14 of the Credit Rules w.e.f April 1, 2012 till February 28, 2015:

Taken AND Utilized Above discussed lack of clarity paved way to enormous litigations, which was at last addressed by the amendment made in erstwhile Rule 14 of the Credit Rules in the year 2012 vide Notification No. 18/2012-CE(NT) dated March 17, 2012 (Effective from April 1, 2012). The relevant extract of Rule 14 of the Credit Rules since April 1, 2012 is reproduced hereunder: "Recovery of CENVAT credit wrongly taken or erroneously refunded. 14. Where the CENVAT credit has been taken and utilized wrongly or has been erroneously refunded, the same along with interest shall be recovered from the manufacturer or the provider of the output service and the provisions of sections 11A and 11AA of the Excise Act or sections 73 and 75 of the Finance Act, shall apply mutatis mutandis for effecting such recoveries." Inferred from above, Rule 14 since April 1, 2012 was in favour of Assessee as it explicitly conveyed that interest would not be charged in cases where CENVAT credit has been taken but not utilized. Further, interest was

chargeable in case of CENVAT credit taken and utilized but, again the question of starting point to reckon the interest amount was still ambiguous.

Rule 14 of the Credit Rules post amendment vide the Union Budget, 2015: Effective from March 1, 2015, the Union Budget, 2015 has substituted Rule 14 of the Credit Rules to provide separate treatment of recovery of CENVAT credit wrongly availed when utilized and when not utilized as under:

"14. Recovery of CENVAT credit wrongly taken or erroneously refunded. –

(1) (i) Where the CENVAT credit has been taken wrongly but not utilised, the same shall be recovered from the manufacturer or the provider of output service, as the case may be, and the provisions of sections 11A of the Excise Act or section 73 of the Finance Act, 1994 (32 of 1994), as the case may be, shall apply mutatis mutandis for effecting such recoveries;

(ii) Where the CENVAT credit has been taken and utilised wrongly or has been erroneously refunded, the same shall be recovered along with interest from the manufacturer or the provider of output service, as the case may be, and the provisions of sections 11A and 11AA of the Excise Actor sections 73 and 75 of the Finance Act, 1994, as the case may be, shall apply mutatis mutandis for effecting such recoveries.

(2) For the purposes of sub-rule (1), all credits taken during a month shall be deemed to have been taken on the last day of the month and the utilisation thereof shall be deemed to have occurred in the following manner, namely: -

(i) the opening balance of the month has been utilised first;

(ii) credit admissible in terms of these rules taken during the month has been utilised next;

(iii) credit inadmissible in terms of these rules taken during the month has been utilized thereafter." As observed from above, in terms of substituted Rule 14 of the Credit Rules, if the Assessee has wrongly taken CENVAT credit but has not utilized the same, then interest is not leviable but the Department can recover from the amount of tax. However, in case of CENVAT credit wrongly taken and utilized or where the CENVAT credit has been erroneously refunded to the Assessee then such tax along with interest is recoverable from the Assessee. To the extent of afore stated provisions, substituted Rule 14 of the Credit Rules seems to remove the mist surrounding the aspect of interest. But Rule 14 of the Credit Rules does not end here. Sub-Rule (2) of substituted Rule 14 of the Credit Rules further provides that all credits taken during a month shall be deemed to have been taken on the last day of the month and a deeming procedure shall be followed for determining utilization of CENVAT credit, which is as under:

(i) The opening balance of the CENVAT credit in beginning of month has been utilized first i.e. 'first in fist out method (FIFO)' has been followed.

(ii) Thereafter the CENVAT credit which was admissible during the month has been utilized next.

(iii) Lastly, the CENVAT credit which was inadmissible during the month has been utilized. Apparently, with the introduction of Rule 14(2) of the Credit Rules, the recourse adopted by the Assessee for avoiding payment of interest by stating that since, balance of CENVAT credit in the books of Assessee was

more than the amount of the disputed CENVAT credit, hence the disputed amount of CENVAT credit availed has not been utilized, has now come to an end. Albeit, substituted Rule 14 of the Credit Rules appears to have redressed the ambiguities and apprehensions surrounding erstwhile Rule 14 thereof, yet such an the endeavor is futile to the extent it will crop certain another issues in future warranting clarification. Some of them are:

Different interpretations of the procedure for determining utilization of CENVAT credit provided under newly inserted Rule 14(2) of the Credit Rules One way to read the provisions of the Rule 14(2) of the Credit Rules is that in case the amount of inadmissible CENVAT credit is not utilized in a particular month, then such inadmissible CENVAT will become a part of the opening balance of CENVAT credit of the Next month. In Next month, since the opening balance of CENVAT credit is deemed to be utilized first, the inadmissible amount of CENVAT credit which forms part of the opening balance can be said to have utilized first before utilization of the admissible CENVAT credit which was availed during the subsequent month. Consequently, even if such amount of the inadmissible CENVAT credit is less than the closing balance in the subsequent month, the same will become part of opening balance and therefore will result in interest liability in the subsequent month when the said opening balance is so utilized. On the other hand, another view which can be adopted to interpret Rule 14(2) of the Credit Rules is that the opening balance of CENVAT credit should only include the admissible amount of CENVAT credit and the inadmissible amount of CENVAT credit should be recorded separately. In such a scenario, while computing the amount of CENVAT credit utilized in a particular month, the total admissible amount of CENVAT credit available with the Assessee will have to be taken into account first and the inadmissible amount of CENVAT credit will be said to be utilized only after the admissible CENVAT credit is exhausted. In such a case, an Assessee will become liable to pay interest only in those cases where the balance of admissible CENVAT credit available with the Assessee is less than the CENVAT credit utilized in a month.

Time limit of 1 year for availing CENVAT credit – another stumbling block In terms of amended Rule 4(7) of the Credit Rules with effect from March 1, 2015, the time limit for availment of CENVAT credit on Inputs and Input services has been increased from 6 months to 1 year. Therefore, even where the eligibility of CENVAT credit on Inputs and Input services is under dispute, CENVAT credit has to be availed within a period of 1 year from the date of the relevant document under Rule 9 thereof. Now substituted Rule 14 of the credit Rules read with Rule 4(7) thereof will emerge as stumbling block. If CENVAT credit amount is taken within 1 year then in terms of Rule 14(2) of the Credit Rules, the disputable amount of CENVAT credit availed by the Assessee will become a part of the opening balance of the CENVAT credit in the next month and may be said to be utilized by it in the month subsequent to the month of availment of CENVAT credit, resulting in payment of tax along with interest.

Congruence required under Rule 15 of the Credit Rules - Still uses the words taken OR utilized Though this year Budget has segregated treatment for recovery of CENVAT credit wrongly availed when utilized and when not utilized, penalty provisions under Rule 15 of the Credit Rules needs to be amended in congruence with substituted Rule 14 thereof. Rule 15 of the Credit Rules still uses the phrase "taken or utilized" which means that penalty is still imposable in the case where the CENVAT credit is wrongly taken but not utilized.

CASE UPDATE: SERVICE TAX

Larger Bench of Tribunal held that Works Contracts are exigible to Service tax even before June 1, 2007

Larsen and Toubro Ltd, Kehems Engg Pvt Ltd Vs. CST, Delhi/ CCE & ST, Indore/ CCE/ Rajkot and CCE & ST, Indore Vs. Kehems Engineering Pvt. Ltd. [2015-TIOL- 527-CESTAT-DEL-LB]

The matter raised before the Larger Bench of the Hon'ble CESTAT, Delhi in the instant case is that whether components of a composite transaction amounting to supply of labour/ rendition of service(s), under a Works Contract ought to be classified only under erstwhile Section 65(105)(zzzza) of the Finance Act, inserted vide the Finance Act, 2007, w.e.f June 1, 2007, or are also comprehended within the ambit of existing taxable services such as Commercial or Industrial Construction Service ("CICS"), Construction of Complex Service ("COCS"), or Erection, Commissioning or Installation Service ("ECIS").

The Five Member Bench of the Hon'ble CESTAT, Delhi by a majority of 3-2 has decided the issue in the following manner: Observations of Two Judicial Members: The Hon'ble Judicial Members relying upon decisions in the case of CST Vs. Turbotech Precision Engineering Pvt. Ltd. [2010 (18) S.T.R 545 (Kar)] and Strategic Engineering Pvt. Ltd. Vs. CCE [2011 (24) S.T.R 387 (Mad)] held as under:

- Works Contract was not a taxable service prior to June 1, 2007;
- Definition of CICS, COCS and/or ECIS read with the charging provision (erstwhile Section 66 of the Finance Act) and the valuation provision (Section 67 of the Finance Act) do not comprehend Works Contract within their ambit;
- The Hon'ble Delhi High Court in case of G.D. Builders and Others versus Union of India and Another [(2013) 32 STR 673 (Del.)] ("GD Builders Case") held that a Works Contract can be vivisected and discernible taxable service elements could be subjected to Service tax prior to June 1, 2007 is erroneous on per incuriam and sub silentio grounds.
- Four essential components is must for imposition of tax to a transaction namely, character of the imposition, the person on whom the levy is imposed, the rate at which tax is imposed and the value to which the rate is applied for computing tax liability. If ambiguity in any of the four concepts, then levy would fail. In the instant case, ambiguity exists with the fourth concept;

- If Revenue's contention of Works Contract being exigible to Service tax prior to June 1, 2007 was correct, insertion of Works Contract service inthe Finance Act would have been unnecessary. Further, even after June 1, 2007, CICS, COCS and ECIS continue to be taxable services, since there is neither a repeal/ omission of these provisions nor these are excluded from the list of taxable services catalogued in the charging provision, Section 66 of the Finance Act. Furthermore, Rule 2A of the Service Tax Valuation Rules has no application to CICS, COCS or ECIS, even after June 1, 2007 as the Revenue neither suggests nor contends the same;
- CICS, COCS and ECIS covers only such contracts/ transactions which involve pure supply of labour or rendition of service(s), falling within the ambit of the respective definitions;
- CESTAT larger Bench decision in C.C.E. Vs. B.S.B.K. Pvt. Ltd. [2010 (253) ELT 522] ("BSBK case"), to the extent it rules that a Works Contract is a taxable service prior to June 1, 2007 as well is overruled.

Observations of Three Technical Members:

The Hon'ble Technical Members relying upon the decision in GD Builders Case, BSBK case and YFC Projects (P.) Ltd. vs. Union of India [(2014) 44 GST 334/43 taxmann.com 219 (Delhi)] ("YFC Case"), held as under:

- Although the two larger benches of the Hon'ble Tribunal, Delhi in case of Jyoti Ltd. Vs. CCE [2008 (9) S.T.R 373] and in CCE Vs. Indian Oil Tanking Ltd. [2010 (18) S.T.R 57] held the view that aWorks Contract service is not leviable to Service tax prior to June 1, 2007, when a specific entry was introduced in the taxable service list in Budget 2007. But, the Revenue has challenged these decisions before the Hon'ble Supreme Court and the appeals have been admitted in July, 2008 and August, 2010 are pending for disposal;
- In GD Builders Case and YFC Case, the Hon'ble Delhi High Court has considered the very same matter and held that Works Contract can be vivisected and discernible taxable service elements could be subjected to Service tax prior to June 1, 2007;
- The CESTAT in several cases had followed the decision of the Delhi High Court in GD Builders Case after consistently holding that the GD Builders decision is not per incuriam and is a good law. Now, the Hon'ble Tribunal cannot turnover/ somersault by stating that decision in GD Builders Case is erroneous on per incuriam and sub silentio grounds. Hence, frequent change of views by the Tribunal will add to the uncertainty and might impact the institutional integrity;
- Merely because there are no machinery provisions to compute or quantify the amount of tax prior to June 1, 2007, levy of Service tax cannot be any challenge. Further, no difficulty exist while practically determining the value of service (rendered) component of a composite contract as the same can be worked out by deducting the value for the supply of goods from the total value of the composite contract
- Separate and specific constitutional provision together with the machinery for determining the measure is required only when State Government wants to tax goods portion in a service transaction or the

Central Government wants to tax service portion in a sales transaction. But for charging of Service tax by the Central Government on a service transaction including a Works Contract, no machinery for excluding the value of the goods involved in the provision of service is required and for the lack of such machinery provision, the levy cannot be held to be invalid.

Thus, the Five Member Bench of the Hon'ble Tribunal held that Service elements in a composite Works contract (involving transfer of property in goods and rendition of services), where such services are classifiable under CICS, COCS and ECIS are subject to levy of Service tax even prior to insertion of taxable service 'Works Contract' under Section 65(105) (zzzza) of the Finance Act i.e. prior to June 1, 2007.

Demand of Service tax on the amount credited/ debited to suspense account for the period prior to May 10, 2008 is not exigible to Service tax

[Sify Technologies Ltd. Vs. Commissioner of Central Excise and Service Tax, LTU Chennai [2015 (3) TMI 964 - CESTAT CHENNAI]

Service tax demand is raised on Sify Technologies Ltd. ("the Appellant") on account of transaction of taxable service with any associated enterprise made in the books of account under suspense account. The Department contended that Explanation (C) to Section 67 of the Finance Act defining the term 'Gross amount charged' was amended vide the Finance Act, 2008 to substitute the word "book adjustment" with: "book adjustment, and any amount credited or debited, as the case may be, to any account, whether called "Suspense account" or by any other name, in the books of account of a person liable to pay Service tax, where the transaction of taxable service is with any associated enterprise". In view of above, the Department contended that gross value of taxable service with any associated enterprise in suspense account will be exigible to Service tax retrospectively. Being aggrieved by the aforesaid demand, the Appellant preferred an appeal before the Hon'ble Tribunal, Chennai contending that amendment made in the definition of the term 'Gross amount charged' is prospective and not retrospective. The Hon'ble CESTAT, Chennai relying upon the decision of the Hon'ble Supreme Court in case Union of India Vs. Martin Lottery Agencies Ltd. [2009 (14) S.T.R. 593 (S.C.)], allowed the appeal in favour of the Appellant and held that:

- The nature and character of the amendment decides whether an amendment made is declaratory or clarificatory and accordingly whether retrospective or not. A declaratory law is always prospective while clarificatory law is retrospective in nature;
- It is also well settled law that statute making amendment to the effect of declaration of liability is not normally retrospective unless otherwise such intention expressed by legislature or by necessary implication intended to be so;
- In view of the Amended Explanation, the proposition "and" throws light on the nature and character of both the clauses thereof. It categorically

brings out that recording of transactions in two different patterns was enacted from two different dates. Therefore, the addition to the Explanation (C) to sub-section (4) of Section 67 of the Finance Act, with effect from May 10, 2008 is prospective in nature and that addition shall be applicable from the day that was enacted in the statute book

Therefore, the Hon'ble Tribunal decided the matter in favour of the Appellant by holding that Service tax demand and interest on the gross value of taxable service with any associated enterprises made in the books of account under suspense account relating to the period prior to May 10, 2008 is untenable.

No interest and/ or penalty can be levied just because the Assessee had paid Service tax, which was actually not payable.

Commissioner of Central Excise, Tirunelveli Vs. Sundaram Textiles Ltd. [(2015) 55 taxmann.com 242 (Madras)]

Sundaram Textiles Ltd. ("the Respondent" or "the Company") was running a Textile Industry in Nanguneri and used to receive Intellectual Property Service ("Impugned Service") from Japanese Company. The Commissioner of Central Excise, Tirunelveli directed the Respondent to pay Service tax on the Impugned Service availed for the period 1999 to August 15, 2002 which was duly paid by the Respondent. Subsequently, a SCN was issued raising demand of interest as well as imposing penalty under Section 76 of the Finance Act which was confirmed vide Order-in-Original dated April 25, 2005.

Being aggrieved, the Respondent preferred an appeal before the Learned Commissioner (Appeals), wherein it was held that the amendment made in the Service Tax Rules providing for liability of service recipient under Reverse Charge mechanism came into effect only from August 16, 2002, hence, during relevant period, there was no liability to pay Service tax even though the Respondent was made to pay Service tax by the Department. Since the Respondent was not liable to pay Service tax, the question of interest and penalty does not arise. Later the Hon'ble CESTAT, Chennai also upheld the Order of the Commissioner (Appeals). Being aggrieved the Department preferred an appeal before the Hon'ble High Court of Madras contending that since the Respondent has received services from a Foreign Company and paid Service tax also, therefore the Respondent is also liable for interest and penalty. The Hon'ble High Court of Madras upheld the Order of the Hon'ble Tribunal and held that since amendment to the Service Tax Rules have come into effect on August 16, 2002 and it is only by way of amendment the liability of service recipient to pay Service tax on the Impugned Service arises otherwise there was no liability on the Respondent to pay Service tax during the period under dispute. Since the Respondent was not liable to pay Service tax, the Respondent is also not liable to pay Interest as well as penalty.

CASE UPDATE: CENTRAL EXCISE

Suppression of facts cannot be alleged while issuing subsequent SCN on same and similar facts, when all relevant facts were in knowledge of the Department at the issuance of first SCN.

Commissioner of Central Excise & Customs Vs. Rivaa Textiles Industries Limited [(2015) 54 taxmann.com 239 (High Court of Gujarat)]

Rivaa Textiles Industries Limited ("the Respondent") is the processor of manmade fabrics. On September 16, 1996 inspection was carried out at the godowncum-business premises of the Respondent by the Central Excise Officers. On the basis of information gathered in the inspection dated September 16, 1996, the Department issued various SCNs dated March 14, 1997, April 20, 1998 and March 27, 2001. The SCN dated April 20, 1998 was issued alleging clandestine removal of manmade fabric and Excise duty demand of Rs. 1,60,77,219/- for the period 1995-96 and 1996-97 was made. Further, the Department issued third SCN dated March 27, 2001 for the period relating to June 24, 1996 to September 13, 1996 ("third SCN") asking the Respondent to pay Excise duty amounting to Rs. 25,76,598/- on account of illicit removal and invoked extended period of limitation on the premise of suppression of facts and willful mis-statements. Later, the Ld. Commissioner vide Order dated January 11, 2002 confirmed the duty demand made in the third SCN and also imposed penalty after holding that the third SCN was issued within a period of five years from September 16, 1996 in terms of Proviso to Section 11A of the Excise Act. However, in the matter of Second SCN, the demand was dropped after observing that the issue has been settled by CEGAT and there is no point in proceeding with this aspect. Being aggrieved by the Order of the Ld. Commissioner, the Respondent preferred an appeal before the Hon'ble CESTAT, Mumbai. The Hon'ble CESTAT, Mumbai vide Order dated December 20, 2005 quashed and set aside the order of the Ld. Commissioner. Thereafter, the Department preferred an appeal before the Hon'ble High Court of Gujarat. The Hon'ble High Court of Gujarat relying upon the decision in case of Nizam Sugar Factory Vs. Collector of Central Excise [2006 (197) ELT 465 (SC)], allowed the appeal in favour of the Respondent and held that where all the relevant facts were in the knowledge of authorities when first SCN was issued, while issuing second and third SCN's on same and similar facts and on the basis of same inspection made on September 16, 1996, Department cannot allege suppression of facts by Respondent. It was further held that since the entire proceedings are time barred, Excise duty cannot be levied against the Respondent and, accordingly no penalty can be imposed.

Department cannot raise same grounds in the second round of ligation when the grounds taken in the first round of litigation were disposed of and no appeal was filed against the Order pertaining to first litigation.

Star Industries Ltd. Vs. Commissioner of Central Excise, Mumbai-III [(2015) 55 taxmann.com 112 (Mumbai - CESTAT)]

Star Industries Ltd. ("the Appellant" or "the Company") is a manufacturer of PVC sheets/ films, etc. Star Industries Ltd., Thane ("Thane unit") clears the PVC sheets to independent buyers after undertaking the process of printing, embossing, etc., and on payment of duty on the price approved by the Excise Authorities. The Appellant also cleared the same PVC filaments/ sheets in jumbo rolls without undertaking the activity of printing/embossing, etc., to their sister unit at Daman at a price less by Rs. 3/- per unit sold. After undertaking the process of printing, embossing etc., at the Daman unit, the finished products are cleared after including the cost of printing, embossing, etc., and at the price which is equal to such goods cleared from the Thane unit. The Department contended that there is no evidence to the effect that the goods cleared to the Daman unit are semifinished or partially processed and therefore 19 SCNs were issued raising demand of differential Excise Duty, which were later on confirmed by the Adjudicating Authority. Being aggrieved, the Appellant preferred an appeal before the Hon'ble Commissioner (Appeals) ("First Appeal"), who remanded the matter back to the Adjudicating Authority to be decided afresh ("Remand Order"), as the Appellant contended that differential duty is already included by their Daman unit in the assessable value of PVC sheets cleared and the same should be ascertained from the jurisdictional Range Office of the Daman unit. No appeal was filled by the Department against the Remand Order. Thereafter, on verification with the jurisdictional in charge of the Daman unit and as per the enquiry report received vide letter dated September 26, 2001, the Adjudicating Authority dropped the Demand raised with the finding that the unit at Daman had discharged differential Excise duty after undertaking the process of printing, embossing etc., and hence there is no undervaluation ("Fresh Order"). Later, after reviewing the Fresh Order, the Jurisdictional Commissioner preferred an appeal before the lower Appellate Authority, wherein the matter was decided in favour of the Department ("Impugned Order"). Being aggrieved the Appellant preferred an appeal before the Hon'ble CESTAT, Mumbai.

The Hon'ble CESTAT, Mumbai held as under:

- No fresh grounds have been urged by the Department and the grounds mentioned in the SCN were reiterated;
- The SCN have already been disposed of by the Remand Order of the Commissioner (Appeals). Further, if the Revenue was aggrieved by the Remand Order, then it should have filed appeal before the Hon'ble Tribunal. Having failed to do so, Revenue cannot file another appeal before the Commissioner on the very same grounds in the SCN;
- The Commissioner without verifying the correct facts concluded that the Company has not submitted categorical reply in respect of whether the

Company had cleared semi-finished goods to their Daman unit or not. The fact that the Appellant had preferred First Appeal and Remand Order was passed itself reveals that the Appellant had taken this ground earlier. Hence, the findings in Impugned Order are completely without any basis and without understanding the factual matrix involved. Therefore, the Hon'ble Tribunal allowed the appeal in favour of the Appellant and held that the Department cannot raise same grounds in the second ligation when the grounds taken in the first round of litigation were disposed of and no appeal was filed against the Order pertaining to first litigation.

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