

PENDENCY POSITION OF DRAFT AUDIT PARA (CENTRAL EXCISE) IN RESPECT OF GUWAHATI COMMISSIONERATE - August 2018

Sl. No.	AUDIT REPORT NO.	I/R No.	DAP No.	ISSUE INVOLVED	ADMITTED / NOT ADMITTED / PARTLY ADMITTED / ADMITTED -in- PRINCIPLE	NAME OF THE ASSESSEE	AMOUNT OF SHORT LEVY and corresponding period pointed out by Audit.	Action Taken (such as recovery particulars and interest recovered)	WHETHER SCN ISSUED? If, yes,date,amount and period	ADJUDICATION PARTICULARS	DETAILS of APPEAL PROCEEDINGS,IF ANY (In all cases before Com(A),CES TAT,H.C,S.C .Appeal Number must be	Remarks
	1	2	3	4	5	6	7	8	9	10	11	12
1	09-10 (Central Excise)	N.A	81/09-10 (SOF NO 10/09-10, 1/09-10 & 9/09-10)	Availment of Cenvat Credit on GTA Service on freight for delivery upto the place of buyer which is not a place of removal as per Sce- 4 of the C.E.Act-44 for 07-08 & 08-09	not admitted	M/s Satyam Ispat,(16.22 Lakh) Satyam Ispat(NE)(16.20 lakhs),Banderdewa, & SMS SMELTERS(14.36 lakhs),Naharlagan, Arunachal Pradesh	Rs. 46.78 Lakhs	Demand cum SCN is issued.	Yes, all on 01.07.09 for Rs 46.78 lakhs	In call book. CERA objection is contested by the Deptt.	N.A.	Reply to Commissioner (PAC) sent on 01/11/2010 contesting the para.