CUSTOMS,EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD

REGIONAL BENCH : COURT NO - 1

Excise Miscellaneous EH Application No. 10586 of 2019
(on behalf of the appellant)

Excise Appeal No. 10153 of 2019-SM
(Arising out of OIA no. VAD-EXCUS-002-APP-443-2018-19 dated 26/10/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

Yamir Packaging Appellant
10-11 Yes House, Shivalik Plaza, Opp. Ama, Iim Road Panjarapole,
Ahmedabad,
Gujarat
380015.

-VERSUS-

C.C. E. & S.T. Vadodara-ii Respondent
1st Floor... Room No.101,
New Central Excise Building,
Vadodara,
Gujarat
390023

Present For the Appellant : Shri S.J. Vyas, Advocate

Present For the Respondent : Shri S.K. Shukla, Supdt. (AR)

CORAM:
HON'BLE MEMBER (TECHNICAL), MR. RAJU

FINAL ORDER NO. A/11818/ 2019

Date of Hearing: 13/09/2019
Date of Decision: 13/09/2019

RAJU

This application has been filed for early hearing on the ground that the issue is squarely covered by the earlier decision of the Tribunal as well as by the circular of CBIC in circular no. 999/6/2015-CX dated 28/02/2015. The issue relates to the Cenvat credit of GTA services availed on outward transportation of goods. The applicants are claiming that the goods are sold on FOR basis. The Tribunal in the similar matters have remanded the case to Adjudicating Authority to verify the claim made by the applicant therein and to allow the credit if the goods are sold on FOR basis. Relying on the decision in the case of Ultratech Ltd. 2019 (2) TMI 1487.

2. With the consent of both the sides, the main appeal is itself taken for disposal and the impugned order is set aside and the matter remanded to Original Adjudicating authority to decide in terms of the circular dated 28/02/2015. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(Raju)
Member (Technical)

Diksha