Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

Excise Appeal No.10931 of 2019

(Arising out of OIA-CCESA-SRT-APPEAL-PS-941-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Apar Industries Ltd **........Appellant**
A-201/202 Bezzola Complex Sinon Trombay Road Chembur
MUMBAI
MAHARASHTRA

VERSUS

C.C.E. & S.T.-Surat-I **.......Respondent**
New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat,
Gujarat- 395001

APPEARANCE:
Shri I.C. Thakur (GM) for the Appellant
Shri. K. Kinariwala, Assistant Commissioner (AR) for the Respondent

CORAM: **HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR**
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 10001 /2019

DATE OF HEARING: 11.09.2019
DATE OF DECISION: 06.01.2020

RAMESH NAIR

The issue involved in the present case is that whether the appellant is entitled for Cenvat Credit in respect of Outward GTA Service for the period January 2005 to June 2007.

2. Heard both the sides and perused the records. We find that on the same issue after passing the impugned order some development has taken place such as after Hon'ble Supreme Court judgment Board has issued a Circular No. 1065/4/2018-CX dated 08.06.2018.

3. Considering the said judgment as well as the fact of the case such as whether the transportation charges is borne by the assessee whether the same is included in the Assessable value and the Excise Duty on the value inclusive of such transportation was paid, this tribunal passed judgment following cases:-

- Ultratech Cement Ltd. Vide Final Order No. A/10373/2019 dated 25.02.2019
- Sanghi Industries Ltd Vide Final Order No. A/10374-10375/2019 dated 25.02.2019

4. In the light of the above development we are of the view that the matter needs to be reconsidered afresh, considering the above judgment, Board Circular and facts of the present case.

5. We, therefore, set aside the impugned order and allow the appeal by way of remand to the Adjudicating Authority for passing a fresh Order.

(Dictated & Pronounced in the open court 06.01.2020)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Mehul