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

REGIONAL BENCH- COURT NO.3

Excise Miscellaneous Application (EH) No. 10407 of 2019
(On behalf of Applicant)
in
Excise Appeal No. 10931 of 2019

[Arising out of OIO-CCESA-SRT-APPEAL-PS-941-2018-19 passed by Commissioner (Appeals), CGST & Central Excise, Surat-i]

M/s Apar Industries Ltd. **........Appellant**
Bezzola Complex, A-201-202,
Sion-Trombay Road, Chenpur,
Mumbai-400 071,

VERSUS

C.C.E. & S.T. Surat-I **.......Respondent**
Surat Commissionerate, GST Building,
Chowk Bazaar, Surat-Gujarat-395 001

APPEARANCE:
Sh. D.P. Bhave (Adv.) for the Appellant
Sh. T. K. Sikdar, Authorised Representative for the respondent

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

Miscellaneous Order No. M/ 10443 /2019

DATE OF HEARING: 17.07.2019
DATE OF DECISION: 17.07.2019

RAMESH NAIR

Sh. D P Bhave, Ld. Counsel appearing on behalf of the appellant submits that the issue is related to admissibility of the cenvat credit on outward GTA for the period prior to April 2008. He submits that the issue is squarely covered by the Supreme Court judgment in the case of Andhra Sugars Ltd. 2018 (10) GSTL 12. Considering the submission made by Ld. Counsel and also on the observation that the Revenue involved is more than one crore, we allow the Early Hearing application. Appeal be listed for regular hearing on 11.09.2019.

(Dictated & Pronounced in the open court)

Ramesh Nair
Member (Technical)

(Raju)
Member (Technical)

Neha