

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

REGIONAL BENCH : COURT NO - 1

Excise Appeal No. 11614 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)

Parth Polly Woven Pvt. Ltd.

Appellant

V.B. Sheth & Co.,
Dharaj, Near Moti Tanki, Dr. Radhakrishna Road,
Rajkot,
Gujarat,
360001.

-VERSUS-

C.C. E. & S.T. Bhavnagar

Respondent

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar,
Gujarat, 364001

Present For the Appellant : Shri P.V. Sheth, Advocate

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

CORAM:

HON'BLE MEMBER (TECHNICAL), MR. RAJU

FINAL ORDER NO. AI/11820 / 2019

Date of Hearing: 13/09/2019

Date of Decision: 13/09/2019

RAJU

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.

2. Ld. Counsel submits that the issue is squarely covered by the earlier decision of the Tribunal as well as by the circular of CBIC no. 999/6/2015-CX dated 28/02/2015. The Tribunal in the similar matters have remanded the case to Adjudicating Authority to verify the claim made by the appellant 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. I have gone through rival submissions. Considering the submissions made by both the sides, I find that the issue is squarely covered by the earlier decision of the Tribunal in the case of Ultratech Ltd. (supra) as well as by the circular of CBIC in circular no. 999/06/2015-CX dated 28/02/2015. Accordingly, the impugned order is set aside and the matter remanded to Original Adjudicating authority to decide in terms of the circular. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(Raju)
Member (Technical)

Diksha