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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 12556 of 2018
(Arising out of OIA-VAD-EXCUS-001-APP-174-175-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

M/s. Panoli Intermediates India Pvt Ltd **........Appellant**
Plot No 159//5a, 157 Gidc, Nandesari
VADODRA, GUJARAT-391340.

VERSUS

C.C.E. & S.T.,-Vadodara-i **.......Respondent**
1st Floor...Central Excise Building,
Race Course Circle, Vadodara,
Gujarat-390007

WITH
Excise Appeal No. 12557 of 2018
(Arising out of OIA-VAD-EXCUS-001-APP-174-175-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

M/s. Panoli Intermediates India Pvt Ltd **........Appellant**
Plot No 159//5a, 157 Gidc, Nandesari
VADODRA, GUJARAT-391340.

VERSUS

C.C.E. & S.T.,-Vadodara-i **.......Respondent**
1st Floor...Central Excise Building,
Race Course Circle, Vadodara,
Gujarat-390007

AND
Excise Appeal No. 12558 of 2018
(Arising out of OIA-VAD-EXCUS-001-APP-176-2018-19passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

M/s. Panoli Intermediates India Pvt Ltd **........Appellant**
Plot No 159//5a, 157 Gidc, Nandesari
VADODRA, GUJARAT-391340.

VERSUS

C.C.E. & S.T.,-Vadodara-i **.......Respondent**
1st Floor...Central Excise Building,
Race Course Circle, Vadodara,
Gujarat-390007

APPEARANCE:
Sh. Mrugesh Pandya, Advocate for the Appellant
Sh. K.J. Kinariwala, Superintendent (AR) for the Respondent

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

Final Order No. A/ 11974-11976 /2019

DATE OF HEARING: 23.10.2019
DATE OF DECISION:23.10.2019

RAMESH NAIR

The issue involved is whether the appellant is entitled for Cenvat Credit in respect of GTA Services.

2. Shri. Mrugesh Pandya, Ld. Counsel appearing on behalf of the appellant at the outset submit that under the same set of facts this Tribunal in the appellant's own case allowed the cenvat credit Vide Order No. A/10869/2019 dated 10.05.2019. He submits that the sale in the present case also is the FOR basis for which he invited my attention to the Purchase Order and relevant invoice, the freight element is included in the assessable value and same was not recovered separately from the Customer.

3. Shr. K. J. Kinariewala, Ld. Assistant Commissioner (AR) appearing on behalf of the revenue reiterates the finding of the impugned order.

4. Heard both the sides and perused the records. I find that on the same facts in the appellant's own case issue was already decided vide order dated 10.05.2019 and in the present case same terms of the sale and the FOR basis, the freight is not collected separately by the appellant from the customer, the same is part and partial of the assessable value, therefore, the same set of facts involved in the present case which is clearly covered by the decision of this Tribunal in the appellant's own case whereby appeal was allowed vide Final Order No. A/10869/2019 dated 10.05.2019. Following the ratio of the said decision, impugned orders are set aside. Appeals are allowed.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

Prachi