CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

EXCISE Appeal No. 11630 of 2014
(Arising out of OIO-VAD-EXCUS-002-COM-045-053-13-14 dated 30.01.2014 passed by Commissioner of Central Excise, CUSTOMS and Service Tax-VADODARA-II)

HINDALCO INDUSTRIES LTD. **...Appellant**
Dahej, Bharuch
Gujarat

VERSUS

C.C.E. & S.T.-VADODARA-II **...Respondent**
1ST FLOOR... ROOM NO.101,
NEW CENTRAL EXCISE BUILDING,
VADODARA, GUJARAT-390023

APPEARANCE:
Shri Ambarish Pandey, Advocate appeared for the Appellant
Shri R.K. Agarwal, Superintendent (Authorized Representative) for the Respondent

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

Final Order No. 12616 /2023

DATE OF HEARING: 17.07.2023
DATE OF DECISION: 10.11.2023

RAMESH NAIR

The issue involved in the present case is that whether the appellant are eligible for cenvat credit in respect of service tax paid on the document processing charges which are in relation to export of goods.

2. Shri Ambarish Panday, Learned Advocate appearing on behalf of the appellant, at the outset, submits that this issue in the appellant's own case has been decided consistently by this Tribunal in the following orders:

- Hindalco Industries Ltd Final Order No. A/10257/2019 dated 08.02.2019
- Hindalco Industries Ltd Final Order No. A/10273/2017 dated 12.06.2017
- Hindalco Industries Ltd Final Order No. A/12993-12994/2017 dated 10.10.2017

He also placed reliance on the following judgments:

- Deepak Fertilizers Petrochemicals Corporation Ltd. 2013-TIOL-212-HC-MUM-CX
- Coca Cola India Pvt Ltd. 2009 (15) STR 657 (Bom.)
- Adani Pharmaceuticals (P) Ltd 2010 (20) STR 386 (Tri. Amd.)
- Hindalco Industries Ltd. M/14266/WZB/AHD/2013 dated 12.09.2013

3. Shri R.K. Agarwal, Learned Superintendent (Authorized Representative) appearing for the Revenue reiterates the finding of the impugned order.

4. We have carefully considered the submissions made by both the sides and perused the records. We find that the issue in hand is no more res-integra as in the appellant's own case, this Tribunal has allowed the cenvat credit on the same service of document processing charges. One of this Tribunal's Final Order No. A/10259/2019 dated 08.02.2019 is reproduced below:

> "This appeal has been filed by M/s. Hindalco Industries Limited against denial of Cenvat credit of service tax paid on documents processing charges relating to export of goods.
>
> 2. Ld. Counsel pointed out that this issue has already been decided in their own case vide order No. A/11273/2017 dated 12.06.2017.
>
> 3. I find that, in the aforesaid order dated 12.06.2017, the issue has been decided. Para 6 of the same is reproduced hereunder:-
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>> "6. I find that the issue is no more res-integra being covered by the decision of the Tribunal in the case of ST. John Stevedoring & Yard Management P Limited vs. CCE, Tirunelvell (supra). Also, In a recent Circular dated 28.2.2015, the CBEC has clarified that in the case of clearance of goods for export by the manufacturer-exporter, place of removal would be the port and accordingly CENVAT Credit paid on service tax for services relating to export of goods is admissible. Also, the Hon'ble Gujarat High Court in the case of Commissioner vs. Dynamic Industries Limited - 2014(35)STR.674 (GUI) allowed Cenvat Credit on the amount of Service Tax paid on Input Services viz., Customs House Service, Shipping Agent Service and Container Service used in relation to export of finished goods by the manufacturers."
>
> 4. Consequently, the impugned order is set-aside and the appeal is allowed."

5. In view of the decision cited (supra) in the appellant's own case, the appellant are eligible for cenvat credit in respect of service tax paid on document processing charges which are related to export of goods. Accordingly, the impugned order is set aside. Appeal is allowed.

(Pronounced in the open court on 10.11.2023)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(C.L. MAHAR)
MEMBER (TECHNICAL)

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