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

REGIONAL BENCH – COURT NO. 03

EXCISE Appeal No. 11773 of 2014-DB

[Arising out of Order-in-Original/Appeal No VAD-EXCUS-002-COM-058-061-13-14 dated 30.01.2014 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-II]

Inox India Ltd **...Appellant**

Near Narmada Colony,
Katol, Boru Road, Kalol,
Panchmahals, Gujarat-389330

VERSUS

C.C.E. & S.T.-Vadodara-ii **...Respondent**

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

WITH

EXCISE Appeal No. 11774 of 2014

[Arising out of Order-in-Original/Appeal No VAD-EXCUS-002-COM-058-061-13-14 dated 30.01.2014 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-II]

Inox India Ltd **...Appellant**

Near Narmada Colony,
Katol, Boru Road, Kalol,
Panchmahals, Gujarat-389330

VERSUS

C.C.E. & S.T.-Vadodara-ii **...Respondent**

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

AND

EXCISE Appeal No. 11775 of 2014

[Arising out of Order-in-Original/Appeal No VAD-EXCUS-002-COM-058-061-13-14 dated 30.01.2014 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-II]

Inox India Ltd **...Appellant**

Near Narmada Colony,
Katol, Boru Road, Kalol,
Panchmahals, Gujarat-389330

VERSUS

C.C.E. & S.T.-Vadodara-ii **...Respondent**

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

APPEARANCE:
Shri Dhaval K Shah, Shri M G Yagnik, Advocates for the Appellant
Shri. Ajay Kumar Samota, Superintendent (Authorized Representative) for the Respondent

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

FINAL ORDER NO. A / 12638-12640 /2023

DATE OF HEARING:20.11.2023
DATE OF DECISION:20.11.2023

RAMESH NAIR

In these appeals the common issue involved is that whether the appellants are entitled for CENVAT Credit in respect of services namely Air Travel & Rail Travel Agency Service, Authorized Service Station, Cargo Handling, Clearing and Forwarding Services, Courier Agency Service, and Rent-a-cab operator service (prior to 31 March 2011) or otherwise.

2. Shri Dhaval K Shah and Shri M G Yagnik, learned Counsel appeared on behalf of the appellant. Mr. Yagnik submits that, this issue in the appellant's own case has been decided in their favour by this Tribunal, and in respect of the same services, the CENVAT Credit was allowed. It is his submission that apart from the decision in their own case, there are many more judgments, whereby the CENVAT Credit on same services were allowed. He placed reliance on the following judgments:

- Inox India Pvt Ltd-2019 (9) TMI 1642-Cestat Ahmd
- Inox India Ltd- Order No. A/12008-12009/2017 dated 16.08.2017
- Inox India Pvt LTd-2021 (7) TMI 551- Cesat Ahmd
- Inox India Ltd- Order No. A/10123/WZB/AHD/2013 Dated 21.01.2013
- Keihin Fie PVt Ltd- 2017 (10) TMI 122(Cestat Mum.)

- Universal Medicap Ltd- 2022(6) TMI 818-CESTAT Ahmd
- Unique Pharmaceutical Laboratories-2018 (12) TMI 1099 (CESTAT-Ahmd).
- Panasonic Energy India- 2020 (4) TMI 674 (Cestat-Ahmd)
- Gateway Distriparks Ltd-2019 (28) GSTL 135 (Tri-Mum.)
- Bisazza India Pvt Ltd- 2023 (4) Centax 319 (Tribunal-Ahmd)

3. Shri Ajay Kumar Samota, learned Superintendent (AR) appearing on behalf of the revenue reiterates the findings of the impugned order.

4. I have carefully considered the submissions made by both the sides and perused the records. I find that the dispute in the present case is that whether the appellant are entitled for CENVAT Credit in respect of various services as described in the above para. I find that, this issue in the appellant's own case has been considered by this Tribunal in the Order No. A/12008-12009/2017 dated 16.08.2017, Inox India Pvt Ltd.,-2021 (7) TMI 551 (CESTAT-Ahmd), 2019 (9) TMI 1624 (CESTAT-Ahmd), and Final Order No. A/10123/WZB/AHD/2013 dated 21.01.2013. In view of these judgments in the appellant's own case, most of the services involved have been held admissible input service. Moreover, this Tribunal in many other cases considered the same issue and held in favour of the assessee that the credit on the aforesaid services are allowed. The service vice citations of judgments are given hereunder:

Rent- a- cab operator *(Period prior to March 2011)*	*1.* ***Keihin Fie Pvt Ltd Vs. CCE, Pune*** *2017 (10) TMI 122 (Cestat Mum).* *2.* ***Jindal Tubular (India) Ltd Vs. Prin. Comm, CGST & Central Excise, Ujjain*** *(2023) 4 Centax 3 (Tri-Del).*
Tour Operator	*1.* ***Keihin Fie Pvt Ltd Vs. CCE, Pune*** *2017 (10) TMI 122 (Cestat Mum)* *2.* ***Inox India Pvt. Ltd Vs. CCE & S.T., Vadodara***

	2019 (9) TMI 1642- Cestat Ahmd
Rail Travel Agent	*1.* ***Keihin Fie Pvt Ltd Vs. CCE, Pune.*** *2017 (10) TMI 122 (Cestat Mum)* *2.* ***Inox India Pvt. Ltd Vs. CCE & S.T., Vadodara*** *2019 (9) TMI 1642- Cestat Ahmd*
Air Travel Agent	*1.* ***Inox India Ltd Vs. CCE & ST., Vadodara*** *Order No. A/12008-12009/2017 Dated 16/08/2017.* *2.* ***Universal Medicap Ltd Vs. CCE & S.T., Vadodara*** *2022 (6) TMI 818 – CESTAT Ahmd* *3.* ***Unique Pharmaceutical Laboratories Vs. CCE & S.T. Vadodara – II*** *2018 (12) TMI 1099 (CESTAT – Ahmd).* *4.* ***Keihin Fie Pvt Ltd Vs. CCE, Pune*** *2017 (10) TMI 122 (Cestat Mum)* *5.* ***Inox India Pvt. Ltd Vs. CCE & S.T., Vadodara*** *2019 (9) TMI 1642- Cestat Ahmd* *5.* ***Inox India Pvt Ltd Vs. CCE & S.T. Vadodara – II*** *2021 (7) TMI 551 – Cestat Ahmd*
Authorised Service Station	***Universal Medicap Ltd Vs. CCE & S.T., Vadodara*** *2022 (6) TMI 818 – CESTAT Ahmd* *2.* ***Keihin Fie Pvt Ltd Vs. CCE, Pune*** *2017 (10) TMI 122 (Cestat Mum)*
Mandap Keeper	*1.* ***Panasonic Energy India Co Vs. CCE & S.T, Vadodara – II*** *2020 (4) TMI 674 (Cestat- Ahmd)* *2.* ***Unique Pharmaceutical Laboratories Vs. CCE & S.T. Vadodara – II*** *2018 (12) TMI 1099 (CESTAT – Ahmd)*
Courier Agency	*1.* ***Inox India Ltd Vs. CCE & ST., Vadodara*** *Order No. A/12008-12009/2017 Dated 16/08/2017.* *2.* ***Inox India Pvt Ltd Vs. CCE & S.T. Vadodara – II***

	2021 (7) TMI 551 – Cestat Ahmd
Out-word Transport of Goods.	***Universal Medicap Ltd Vs. CCE & S.T., Vadodara*** *2022 (6) TMI 818 – CESTAT Ahmd.*
Cargo Handling Services	***Gateway Distriparks Ltd Vs. Comm. C.EX., Raigad*** *2019 (28) GSTL 135 (Tri – Mum)*
Terminal Handling Services	***Bisazza India Pvt. Ltd Vs. CCE & ST, Ahmedabad*** *(2023) 4 Centex 319 (Tribunal – Ahmd)*
Clearing & Forwarding Services	*1.* ***Universal Medicap Ltd Vs. CCE & S.T., Vadodara*** *2022 (6) TMI 818 – CESTAT Ahmd.* *2.* ***CCE, Vadodara – II Vs. Inox India Ltd*** *Order No. A/10123/WZB/AHD/2013 Dated 21.01.2013.*
Customs House Agent Services	***Universal Medicap Ltd Vs. CCE & S.T., Vadodara*** *2022 (6) TMI 818 – CESTAT Ahmd* *2.* ***CCE, Vadodara – II Vs. Inox India Ltd*** *Order No. A/10123/WZB/AHD/2013 Dated 21.01.2013*

From the above table, it can be seen that each and every input service involved in the present case has been held as admissible input service for the purpose of availment of CENVAT Credit in one or other judgment as cited above. Therefore, the issue is no longer res-integra. Accordingly, the appellants are entitled for the CENVAT Credit on the services in question in the present appeals.

5. Therefore, the impugned orders are set aside. Appeals are allowed.

(Operative Part of the order is pronounced in the Court)

RAMESH NAIR
MEMBER (JUDICIAL)

PLK