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

REGIONAL BENCH-COURT NO. 3
EXCISE Appeal No. 11934 of 2016 - DB

(Arising out of OIO-BHR-EXCUS-COM-48-2016-17 dated 10/08/2016 passed by Commissioner of Central Excise and Service Tax-Bharuch)

HINDALCO INDUSTRIES LTD. ....**Appellant**
Unit Birla Copper,
Village- Lakhigam, Po. Dahej,
Bharuch, Gujarat

VERSUS

C.C.E & CUSTOMS - BHARUCH ......**Respondent**
Vadodara-Ii,Gst Bhavan,
Subhanpura,Vadodara
Vadodara, Gujarat- 390023

APPEARANCE:
Shri Jigar Shah, Advocate for the Appellant
Shri Ashok Thanvi, Superintendent (AR) for the Respondent

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

Final Order No. 12809/2023

DATE OF HEARING: 06.12.2023
DATE OF DECISION: 06.12.2023

RAMESH NAIR

The issue involved in the present case is that whether the appellant is entitled for CENVAT Credit in dispute of involved on goods transportation service used for the manufacturing of goods on job work basis under notification 214/86-CE dated 25.03.1986 on behalf of the principle supplier M/s. Hindustan Copper Limited or otherwise.

2. Shri Jigar Shah Learned Counsel appearing on behalf of the appellant submits that issue is no longer res-integra, as the same issue has been decided by this Tribunal in the following Judgment:

- Sterlite Industries (I) Ltd v. CCE, 2005 (183) ELT 353 (Tri.-L.B.)
- Plus Tech Engineering (P) Ltd Vs CCE 2015 (39) STR 454 (T)
- Polycab Industries, 2010 (19) STR 585 (Tri.-Ahmd)
- Neo Structo Construction Ltd. V. CCE 2010(19) STR 361 (T)
- Mahalaxmi Extrusion v. CCE 2022 (8) TMI 1153- CESTAT Ahmedabad
- Banco Aluminium Ltd. v. CCE 2020 (10) TMI 756- CESTAT Ahmedabad

- Shree Organo Chemicals v. CCE 2019 (2) TMI 852- CESTAT Ahmedabad
- CCE v. DM Brass Extrusion 2018 (6) TMI 1420-CESTAT Ahmedabad
- Neo Structo Construction Ltd Vs. CCE 2023 (9) TMI 1096- CESTAT

2.1 He submits that in view of the above judgment, which is on come to the same set thought of facts where, the manufacture is carried out by job worker under notification No. 214/86-CE, the credit on inputs service of transport of goods service has been allowed.

3. Shri Ashok Thanvi Learned Assistant Commissioner (AR) appearing for the revenue reiterates the finding in the impugned order.

4. On careful consideration of the submission made by both the sides and perusal of record, we find that the fact is not under dispute that the appellant being a job worker carried out manufacturing on the basis of job work. The Raw materials supplied by the principle manufacturing Company i.e. M/s. Hindustan Copper Limited. On the similar facts, this tribunal has considered the issue involved in this tribunal judgment cited by the learned counsel and allowed the CENVAT credit on input service to the job worker.

5. Accordingly the issue is no longer res-integra. Following the above judgments, the impugned order is set aside. Appeal is allowed.

(Dictated and Pronounced in open Court)

RAMESH NAIR
MEMBER (JUDICIAL)

RAJU
MEMBER (TECHNICAL)

Arpita