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

REGIONAL BENCH- COURT NO.3

Excise Appeal No.10917 of 2019

(Arising Out of OIA-VAD-EXCUS-002-APP-617-2018-19 Dated 27/02/2019Passed By Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

Inox India Pvt Ltd ………**Appellant**
Nr Narmada Colony
Boruroad, Kalol
Panchmahals, Gujarat

VERSUS

C.C.E. & S.T.-Vadodara-ii ……**Respondent**
1st Floor... Room No.101,
New Central Excise Building,
Vadodara,Gujarat -390023

APPEARANCE:
None appeared for the Appellant
Shri R.P Parekh, Superintendent (AR) for the Respondent

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

Final Order No. A/ 10038 /2022

DATE OF HEARING: 21.01.2022
DATE OF DECISION:21.01.2022

RAMESH NAIR

When the matter was called out none appeared on behalf of the appellant.

2. Shri R.P Parekh, Learned Superintendent (AR) appearing on behalf of the revenue reiterates the finding of the impugned order.

3. I have carefully considered the submission made by Learned Authorized Representative and perused the records. The issue involved in the present case is that whether the appellant is entitled for Cenvat Credit in respect of Rail/Air Travel Agency Service and Courier Service. From the records, I find that the appellant is availing the service of Rail / Air Agency for travelling of their staff for the official purpose and Courier service is used for the conveyance of the records and documents related to business activity of the appellant.

3.1 I find that in the appellant's own case this Tribunal has already considered the eligibility of the Cenvat credit in respect of both these services in the Order No. A/12008-12009/2017 dated 16.08.2017. The order is reproduced below:

> *"Heard Both Sides.*
>
> *2. These Appeals Are Filed Against Respective Order In Appeals.*
>
> *3 The Short Issue Involved In The Present Case Is Eligibility Of Cenvat Credit On Air Travel and Courier Service.*
>
> *4. The Issues Are Covered By The Decision Of The Hon'ble Gujarat High Court In The Case Of Principal Commissioner Vs Essar Oil Ltd - 2016(41)Str.389 (Guj.). And Cce, Ahmedabad Vs Cadila Health Care Ltd - 2013(30)Str.3 (Guj). Lifelong Meditech Ltd. Vs Cce & St Gurgaon- 2016 (44) Str 626 (Tri. Chandigarh), M/S Sunbeam Generators Pvt. Ltd. Ltd. Vs Cce & St, Pondichery 2016 (450 424 (Tri. Chennai.) And Dynaflex Pvt Ltd Vs C.C.E. & S.T.-Vadodara-Ii Final Order No. A-11847-11873/2017 Dated 30.06.2017.*
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> *5. I Find That The Issues Of Eligibility Of Credit Of Service Tax Paid On Air Travel Agent's Service and Courier Service Are Covered By The Judgement Of The Hon'ble Gujrat High Court In Essar Oil Ltd.S Case And Other Cases Of The Tribunal Cited Above In The Result, The Impugned Orders Are Set Aside And The Appeals Are Allowed With Consequential Relief, If Any, As Per Law. "*

4. In view of the above decision of this tribunal in the appellant's own case for the same service the issue is no longer res-integra.

5. Accordingly, the impugned order is set aside and appeal is allowed.

(Dictated and Pronounced in the open court)

(RAMESH NAIR)
(MEMBER JUDICIAL)

Geeta