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

REGIONAL BENCH : COURT NO. 3

SERVICE TAX Appeal No. 10163 of 2020-DB

[Arising out of Order-in-Original/Appeal No. VAD-EXCUS-001-APP-373-2019-20 dated 30.09.2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

L & T SARGENT & LUNDY LIMITED ...Appellant

6TH FLOOR, EAST BLOCK-1, GATE NO-1, L & L KNOWLEDGE CITY, NH-8,
BETWEEN AJWA WAGHODIYA CROSSING
VADODARA
GUJARAT
390019

VERSUS

C.C.E. & S.T.-VADODARA-I ...Respondent

1ST FLOOR...CENTRAL EXCISE BUILDING,
RACE COURSE CIRCLE,
VADODARA,
GUJARAT
390007

AND

SERVICE TAX Appeal No. 10650 of 2020-DB

[Arising out of Order-in-Original/Appeal No VAD-EXCUS-01-APP-042-2020-21 dated 30.06.2020 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

L & T SARGENT & LUNDY LIMITED ...Appellant

6TH FLOOR, EAST BLOCK-1, GATE NO-1, L & L KNOWLEDGE CITY, NH-8,
BETWEEN AJWA WAGHODIYA CROSSING
VADODARA
GUJARAT
390019

VERSUS

C.C.E. & S.T.-VADODARA-I ...Respondent

1ST FLOOR...CENTRAL EXCISE BUILDING,
RACE COURSE CIRCLE,
VADODARA,
GUJARAT
390007

APPEARANCE:

Present For the Appellant : Shri Jigar Shah, Advocate

Present For the Respondent :Shri Ghanshyam Soni, Joint Commissioner
(Authorised Representative)

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

FINAL ORDER NO. A/10083-10084 / 2022

DATE OF HEARING/ DECISION : 01 February, 2022

RAMESH NAIR

The issue involved in the present case is that whether the appellant is required to pay 6% on the services provided by the appellant to their foreign based joint venture in terms of Rule 6 (3) of Cenvat Credit Rules, 2004.

2 Shri Jigar Shah, learned Counsel appearing on behalf of the appellant submits that this issue is no longer under dispute as in the appellant's own case for a different period, division bench of this Tribunal vide final order no. A/12459/2021 dated 26.10.2021 has been in favour of the appellant holding that the services provided by the appellant to their foreign based joint venture amounts to export of services. Hence, the same cannot be treated as exempted service to invoke Rule 6(3) of Cenvat Credit Rules, 2004.

3. Shri Ghanshyam Soni, learned Joint Commissioner (Authorised Representative) appearing on behalf of the Revenue fairly concede that the earlier decision in the appellant's own case of this Tribunal dated 26.10.2021 has been accepted by the Revenue.

4. On careful consideration of submission made by both the sides and perusal of records, we find that the issue is absolutely identical with the case decided vide Tribunal's final order no. A/12459/2021 dated 26.10.2021 and the present case has only a difference of the period. The period in the earlier case was 2012-13 to 2014-15. In the present case, the period involved is April 2015 to June 2017. Since this Tribunal has already decided in the aforesaid decision of this Tribunal dated 26.10.2021. Therefore, the issue is no longer res integra. Accordingly, following the earlier decision of this

Tribunal passed vide order no. A/12459/2021 dated 26.10.2021, impugned orders are not sustainable. Accordingly, appeals are allowed.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Diksha