

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

Appeal No. E/11130-11132/2018-SM

[Arising out of OIA-VAD-EXCUS-001-APP-870-2017-18 dated 16/02/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

[Arising out of OIA-VAD-EXCUS-001-APP-872-2017-18 dated 16/02/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

[Arising out of OIA-VAD-EXCUS-001-APP-871-2017-18 dated 16/02/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

M/s. Banco Products India Ltd

Appellant

Vs

C.C.E & S.T –Vadodara-i

Respondent

Represented by:

For Appellant: Mr. Shailesh Vyas (Advocate)

For Respondent: Mr. A. Mishra (A.R.)

CORAM:

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

Date of Hearing/Decision:13/12/2018

Final Order No. A/ 12950-12952 /2018

Per: Ramesh Nair

The issue involved the admissibility of the Cenvat credit in respect of services namely Outward freight, clearing and forwarding services, insurance premium related to export of goods.

2. Shri. Shailesh Vyas, Ld. Counsel appearing on behalf of the appellant submits that all the services were used for export of goods from the factory up to the port of export. As per the Board Circular No. 999/6/2015-CX dated 28.2.2015 and Circular No. 1065/4/2018-CX dated 8.6.2018 it was clarified that the services up to the port of export shall be considered up to the place of removal. Therefore the credit is admissible. He placed reliance on the

judgment in the case of Hindalco industries Ltd vs. CC,- 2017-TIOL--2440 CESTAT, Ahmedabad.

3. Shri. Amit Kumar Mishra, Ld. Deputy Commissioner (AR) appearing on behalf of the Revenue reiterates the finding of the impugned order. He further submits that the fact is not clear whether these services were used for export of goods or otherwise.

4. On careful consideration of the submissions made by both the sides and perusal of the records, I find that all these services were used in relation to export of goods up to the port of export. Cenvat Credit is admissible for the reason that in case of export the place of removal stand extended to port of export, therefore, all services used up to the port of export are admissible input services and credit is admissible, however, the facts that whether all the services on which Cenvat Credit was availed were used for export or otherwise has not been properly verified by the adjudication authority. On verification, if it is found that all these services were used for export of goods up to port of export, the credit should be allowed.

5. Accordingly the appeals are allowed by way of remand to the adjudication authority for passing afresh order by considering my above observation.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

Prachi