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

REGIONAL BENCH- COURT NO. 3

Excise Appeal No. 12809 of 2018- DB

(Arising out of OIA-VAD-EXCUS-001-APP-119-2018-19 dated 27.06.2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

M/s Etc Agro Processing I Pvt Ltd ....**Appellant**
MehmedabadNadiad Road, At-Varsola, Taluka-Mehmedabad,
Kheda-Gujarat

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 M. H. Patil, Senior Counsel with Siddhanth Sriram, Advocate
Present for the Respondent: Shri P. Ganesan, Authorised Representative

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

FINAL ORDER NO. 11064 /2024

DATE OF HEARING: 01.05.2024
DATE OF DECISION: 15.05.2024

RAMESH NAIR

The issue involved in the present case is that whether the appellant is entitled for cenvat credit in respect of outward transportation used for transportation of goods from job worker's premises to the depot of the appellant.

2. Shri M. H. Patil, learned counsel appearing on behalf of the appellant, at the outset, submits that this issue was referred to the Larger Bench of this Tribunal in the case of Sweety Industries wherein the Larger Bench vide Interim Order No. 24/204 dated 14.02.2024 decided the matter in favour of the assessee, therefore, the issue is no longer res-integra. Accordingly, he requests the appeal be decided in the light of Larger Bench Judgement (supra).

3. Shri P. Ganesan, Learned (Superintendent) Authorised Representative, appearing on behalf of the revenue reiterates the findings of the impugned order.

4. We have carefully considered the submissions made by both the sides and perused the records.

5. We find that the issue involved in the present case as briefed above has been considered by Hon'ble Larger Bench of this Tribunal vide Interim Order No. 24/2024 dated 14.02.2024 wherein the Larger Bench of this Tribunal has answered the question as under:

> *"47. The reference is, accordingly, answered in the following manner:*
>
> > *The appellant would be entitled to avail CENVAT credit of the service tax paid on outward GTA service for transportation of the goods from the factory of the appellant to the depots of Parle or to the premises of the clearing and forwarding agents of Parle in terms of the authorisation and the Agreement executed between the parties when the valuation is determined under section 4A of the Central Excise Act."*

Considering the above decision of Larger Bench, the appellant is entitled for the cenvat credit on the outward transportation used for transportation of goods from the premises of the job worker to the depot of the principal manufacturer. Accordingly, the demand is not sustainable. Hence, the impugned order is set aside. Appeal is allowed.

(Order pronounced in the open court on 15.05.2024)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

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