

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,**

**West Zonal Bench, Ahmedabad**

Appeal No. E/12609/2018-SM

(Arising out of OIA No. RAJ-EXCUS-000-APP-140-2018-19 dated 27/06/2018 passed by Commissioner ( Appeals ) Commissioner of Central Excise, Customs and Service Tax-Bhavnagar)

**Patel Brass Works P Ltd.**

**- Applicant**

Vs.

**C.C.E. & S.T.- Rajkot**

**- Respondent**

**Represented by:**

For the applicant

: Shri Rahul Gajera, Advocate

For the respondent

: Shri Amit Kumar Mishra, Asst. Commr. (AR)

**CORAM:**

**Hon'ble Mr. Raju, Member (Technical)**

Date of Hearing/Decision: 28/12/2018

ORDER NO. **A/12993/2018**

Per: Raju

The issue involved in the present dispute is if the credit on duty paid on repair and maintenance of wind mill located away from factory premises is admissible or otherwise. Both sides conceded that the issue is squarely covered by the decision of the Larger Bench of this Tribunal in the case of Parry Engineering & Electronics P. Ltd. 2015 (40) S.T.R. 243 (Tri.-LB) and the decision of Hon'ble High Court of Bombay in the case of Endurance Technologies P Ltd. 2017 (52) S.T.R. 361(Bom). Relying on the aforesaid decision, the appeal is allowed with consequential relief.

*(Dictated and pronounced in the open Court)*

**(Raju)**  
Member (Technical)