

Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad
REGIONAL BENCH- COURT NO.3

Excise Appeal No.12476 of 2019

(Arising out of OIA-VAD-EXCUS-002-APP-184-2019-20 dated 25/07/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

GUJARAT FLUOROCAMICALS LTD

.....Appellant

Plot No. 12-A, Dahej Industrial Estate, Taluka: Vagra
Bharuch
Bharuch , Gujarat

VERSUS

C.C.E. & S.T.-VADODARA-II

.....Respondent

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat - 390023

APPEARANCE:

Shri Dhaval Shah, Advocate for the Appellant
Shri G.Kirupanandan, Superintendent (AR) for the Respondent

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

Final Order No. A/ 10553 /2022

DATE OF HEARING: 20.05.2022

DATE OF DECISION: 20.05.2022

RAMESH NAIR

The issue involved is that whether the appellant is entitled for the Cenvat credit in respect of Gardening Service and Air Travel Agent Service.

02. Shri Dhaval Shah, learned counsel appearing on behalf of the appellant submits that in their own case this tribunal has decided in favour that the cenvat credit on this very same services are admissible. He relied upon the following tribunal's orders:-

- (i) Final Order A/12027/2019 dated 22.10.2019
- (ii) Final Order A/13111-13114/2017 dated 04.10.2017.

03. Shri G.Kirupanandan, learned Superintendent (AR) appearing on behalf of the revenue reiterates the finding of the impugned order.

04. I have carefully considered the submissions made by both the sides and perused the records. The issue whether the credit is admissible on Air Travel Agent Service and Gardening Service has been decided by this tribunal as per the above cited judgments in the appellant's own case

therefore, considering this tribunal's judgments, the appellant is entitled for the Cenvat Credit.

05. Accordingly, the impugned order is set aside. Appeal is allowed.

(Dictated & Pronounced in the open court)

RAMESH NAIR
MEMBER (JUDICIAL)

Mehul