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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 12799 of 2018-SM

(Arising out of impugned Order No. VAD-EXCUS-001-APP-132-2018-19 dated 29.06.2018 passed by Commissioner (Appeals) -Vadodara)

Cosmo First Limited **...Appellant**
Veramardi Road, Nr Inox, Village-navi, Jithardi
Taluka-karjan, Vadodara, Gujarat-391240

VERSUS

C.C.E. & S.T. –Vadodara-I **...Respondent**
1st Floor, Central Excise Building,
Race Course Circle, Vadodara-Gujarat-390007

APPEARANCE:
Shri Amber Kumrawat (Advocate) appeared for the Appellant
Shri Himanshu Nachane, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO.___10094 /2026

DATE OF HEARING: 16.02.2026
DATE OF DECISION:16.02.2026

SOMESH ARORA

It is a periodic demand. Learned advocate states that for later period in their own case, vide matter reported at Cosmo vs CCE vide Final Order No. 10717/2022 dated 22.06.2022, issue stands remanded and there has been no change in law during impugned period, therefore, the legal position continues to be the same. The issue involved in the instant case is whether the appellant is entitled for cenvat credit on Outward GTA Service. Para 4 and 5 of the of remand decision are reproduced below to indicate as to what were the conditions involved.

> 4. On careful consideration of the submissions made by both sides and perusal of record, I find that, from the order-in-original as well as order-inappeal, it appears that appellant have not submitted documents in respect of their claim that the sale is on FOR basis. If the sale is on FOR basis Cenvat credit is admissible to the appellant on Outward GTA service. This Tribunal, in the appellant's case (Appeal No. E/12848 of 2019) vide order No. A/10212/2022 dated 22.02.2022 remanded the matter to the Adjudicating Authority with following observation:-
>
> > "4. I have carefully considered the submission made by both sides and perused the record. I find that the issue relates to the Cenvat Credit on Outward GTA. In the present case it is found prima facie that the sale is on FOR, if it is so the appellant is entitled for the Cenvat Credit in the light of the judgment in case of Ultratech Cement Ltd and Sanghi Industries (Supra) upheld by the Hon'ble High Court of Gujarat. However, since the appellant has not filed the reply/any documents with regard to the nature of the sale

whether it is FOR or otherwise, the matter needs to be reconsidered.

4.1 As regard the judgment cited by learned Authorized Representative, I find that the judgment of Ultratech cement of the Apex Court has been considered by this tribunal in the case of Ultratech Cement Ltd and Sanghi Industries therefore, the same stands distinguished. As regard the judgment cited by the revenue in the case of Andhra Cement Ltd – 2020-TIOL- 1309-CESTAT-HYD, I find that this judgment has not considered the judgment of this Tribunal which was upheld by The Hon'ble High Court of Gujarat. However, this tribunal falls within the jurisdiction of the High court of Gujarat, the judgment of Hon'ble High court of Gujarat is binding. Therefore the judgment of Andhra Cement Ltd (Supra) is distinguished.

5. As per my above observation, the impugned order is set aside. Appeal is allowed by way of remand to the Adjudicating Authority to decide a fresh after verifying the documents. Needless to say, the appellant may be given sufficient opportunities for personal hearing and submitting their documents and written reply before denovo adjudication."

5. Since the facts in the present case are also identical, I set-aside the impugned order and remand the matter to the Adjudicating Authority to decide afresh by considering the observations made in above Tribunal order. Accordingly, the appeal is allowed by way of remand to the Adjudicating Authority."

2. Both sides have no objection to remand this matter. Accordingly, the same is remanded with the direction to follow terms as above being adopted by this court. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha