CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, ALLAHABAD

REGIONAL BENCH : COURT NO.I

Excise Appeal No.70642 of 2018-EX[SM]

(Arising out of Order-in-Appeal No.63-CE/APPL/KNP/ADJ-NACIN/2017-18 dated 18.03.2018 passed by Addl.Director General, NACIN(ZTI), Kanpur.)

M/s. Laxminarain Visambharnath Unit II
(D-117, Panki Site-V, Udyog Kunj, Kanpur)

......APPELLANT

VERSUS

Commr. of Central Excise & Service Tax, Kanpur....RESPONDENT
(4th Floor, UPSIDC Building, A-1/4, Lakahnpur Kanpur)

WITH

Excise Appeal No.70643 of 2018-EX[SM]

(Arising out of Order-in-Appeal No.124/CEX/Appeal/Audit LKO/2018 dated 20.03.2018 passed by Commissioner(Audit), Central Goods & Services Tax and Central Excise, Lucknow.)

M/s. Laxminarain Visambharnath Unit III
(D-117, Panki Site-V, Udyog Kunj, Kanpur)

...APPELLANT(S)

VERSUS

Commr. of Central Excise & Service Tax, Lucknow

RESPONDENT (S)

(7, Havelock Road, Lucknow)

AND

Excise Appeal No.70645 of 2018-EX[SM]

(Arising out of Order-in-Appeal No.64-CE/APPL/KNP/ADG-NACIN/2017-18 dated 08.03.2018 passed by Addl.Director General, NACIN (ZTI), Kanpur.)

M/s. Laxminarain Visambharnath Unit II
(D-117, Panki Site-V, Udyog Kunj, Kanpur)

...APPELLANT(S)

VERSUS

Commr. of Central Excise, Kanpur RESPONDENT (S)
(4th Floor, UPSIDC Building, A-1/4, Lakahnpur Kanpur)

APPEARANCE

Shri Abhishek Ghai, C.A. for the Appellant (s)
Shri Pawan Kumar Singh, Supdt.(A.R.) for the Revenue

CORAM:

SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

FINAL ORDER NO.70793-70795/2019

DATE OF HEARING : 16.04.2019
DATE OF DECISION : 16.04.2019

ANIL G. SHAKKARWAR:

Above-stated three appeals are taken together for decision since the issue in all of them is same for different periods. After hearing both sides duly represented by Shri Abhishek Ghai, learned C.A. on behalf of the appellant and Shri Pawan Kumar Singh, learned Supdt. (A.R.) on behalf of the Revenue, I note that the issue is already settled by this Tribunal in appellant's own case in appeal No.E/70644/2018-EX[SM] vide Final Order No.72906/2018 dated 18.12.2018. This Tribunal had relied on ruling by Hon'ble Supreme Court in the case of Commissioner of Central Excise & Service Tax v. Ultra Tech Cement Ltd. in Civil Appeal No.11261 of 2016 through ruling dated 01.02.2018 and dismissed appellant's appeal which was in respect of Cenvat credit of Service Tax paid on transportation of goods from the place of removal to the purchaser's premises. I note that w.e.f. 01.03.2008 said Cenvat credit is not admissible. I further note that the issue was interpretational and was under litigation and therefore appellants did not have intention to avail inadmissible Cenvat credit and therefore penalties imposed in two impugned orders are set aside and with the said modification impugned orders are upheld and appeals are dismissed.

(Dictated and pronounced in the open Court.)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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