IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. E/70559/2018-EX[SM]

(Arising out of Order-in-Appeal No.09/Commissioner/Dehradun/2018 dated 13/02/2018 passed by Commissioner of Central Goods & Service Tax, Dehradun)

M/s Amar Splints Pvt. Ltd. **Appellant**

Vs.

Central GST, Meerut **Respondent**

Appearance:

Shri Rajesh Chhibber (Advocate) for Appellant
Shri Pawan Kumar Singh (Supdt.) AR for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing : 25/10/2018
Date of Decision : 25/10/2018

FINAL ORDER NO. - **72564/2018**

Per: Archana Wadhwa

After hearing both the sides, I find that the appellant has been denied the benefit of Cenvat credit of service tax paid on outward transportation of final product from their factory gate to the buyer's premises.

2. Learned advocate appearing for the appellant fairly agrees that the issue is decided against them by the Hon'ble Supreme Court in the case of CCE & ST vs. Ultra

Tech Cement Ltd. 2018 (9) G.S.T.L. 337 (S.C.), laying down that no such credit is admissible to the manufacturer. In view of the above, I find no reasons to interfere in the impugned order of Commissioner (Appeals). The appeal is accordingly rejected.

(Dictated & Pronounced in Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks