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

APPEAL No. E/70644/2018/-EX[SM]

(Arising out of Order-in-Appeal No. 123/CEX/Appeal/Audit LKO/2018 dated 20/03/2018 passed by Commissioner (Audit), Central Goods & Service Tax And Central Excise, Lucknow)

M/s Laxminarain Visambharnath (Unit-II) **Appellant**

Vs.

Commissioner Audit, Central Goods & Service and

Central Excise, Lucknow **Respondent**

Appearance:

Shri Abhishek Ghai (CA) for Appellant
Shri Pawan Kumar Singh (Superintendent) AR for Respondent

CORAM:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 18/12/2018
Date of Decision : 18/12/2018

FINAL ORDER NO **72906 / 2018**

Per: Anil G. Shakkarwar

After hearing both the sides duly represented by Shri Abhishek Ghai learned CA on behalf of the appellant and learned AR Shri Pawan Kumar Singh, Superintendent on behalf of the Revenue I note that the issue involved in the present appeal is Cenvat Credit of Service Tax on Goods Transport Agency Service availed for the purpose of transportation of goods from the place of removal to the purchaser's premises. The issue is no more *res-integra* in view of the ruling by Hon'ble Supreme Court in the case of CCE & ST vs. Ultra Tech Cement Ltd. in Civil Appeal No.11261 of 2016, through ruling passed on 01.02.2018 that after the amendment in the definition of input service under Rule 2(l) of Cenvat Credit Rules, 2004 effective from 01.03.2008 transportation of goods from place of removal to the buyer's premises is not treated as input service.

2. I, therefore, do not find any merit in the appeal filed by the appellant. The appeal is dismissed.

(Pronounced & Dictated in Court)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Ankit