CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Excise Appeal No.70107 of 2018-Division Bench

(Arising out of Order-in-Appeal No. NOI-EXCUS-002-APP-1321-17-18 dated 17/10/2017 passed by Commissioner (Appeals) Goods & Central Tax, Noida)

M/s Covestro (India) Pvt. Ltd. **.....Appellant**

(Plot 1A, Udyog Kendra, Sector Ecotech-III, Greater Noida-201306)

VERSUS

Commissioner of Central Excise

& Service Tax, Noida **....Respondent**

(C-56/42, Renu Tower, Sector 62, Noida-210301)

APPEARANCE:

Shri Tanmay Sadh, Advocate for the Appellant
Shri Gyanendra Kumar Tripathi, Authorised Representative for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 71035 / 2019

Date of Hearing : 23 May, 2019
Date of Decision : 23 May, 2019

PER: ARCHANA WADHWA

The short issue involved in the present appeal is as to whether the transportation cost incurred by the appellant for movement of the goods from factory gate to depots which cost stands recovered by them from their customer is liable to be added in the excisable value of their final product or not.

2. Both the sides agree that the issue stands covered in the same assessee’s case reported as 2018-TIOL-1679-Allahabad-Central Excise, laying down that the said transportation expenses cannot be part of the excisable value of the final product. By following the said decision, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Lks