CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, ALLAHABAD

REGIONAL BENCH : COURT NO.I

Excise Appeal No.70341 of 2016

(Arising out of Order-in-Original No.18/HAPUR/2015-16 dated 08.01.2016 passed by Commr. of Central Excise, Customs & Service Tax, Hapur.)

M/s. Jindal Pipes Ltd.
(22nd Mile Stone, Delhi Hapur Road,
P.O.Jindal Nagar, Ghaziabad-201302 (U.P.))

...Appellant

VERSUS

Commr. of Central Excise, Hapur

.....Respondent

(Commissionerate, Hapur, in front of Sahid Smarak,
Delhi Road, Meerut (U.P.))

APPEARANCE

Shri Rajesh Chibber (Advocate) for the Appellant (s)
Shri P.K.Singh (Supdt.) (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

FINAL ORDER NO.71095/2019

DATE OF HEARING : 18 June 2019
DATE OF DECISION : 18 June 2019

MRS. ARCHANA WADHWA :

The short issue involved in the present appeal is as to whether Service Tax paid by the commission agents or the consignment agents would be available as credit to the appellants, who are engaged in the manufacture of pipes.

2. It is seen that the identical issue was considered by the Tribunal in the same same assessee's case and vide Final Order No.70726/2019

dated 14.03.2019, the dispute was resolved in favour of the assessee. For better appreciation the relevant para from the said order is reproduced:-

> "3. I find that the issue stands decided by various decisions of the Tribunal. Reference can be made to Tribunal decision in the case of M/s.DSCL Sugar V/s Commissioner of Central Excise, Lucknow reported as 2012 (25) S.T.R. 599 (Tri.-Del.) as also in the case of M/s.Seksaria Biswan Sugar Factory Ltd. V/s Commissioner of Central Excise, Lucknow reported as 2014 (33) S.T.R. 292 (Tri.-Del.). By referring to various precedent decisions as also to the Board's Circular No.943/4/2011- CX dated 29.04.2011, its stand held that such service tax paid on the commission agent services is available as cenvat credit even after amendment to the definition of input service after 01.04.2011. By following the said decision, I set aside the impugned order and allow the appeal with consequential relief."

3. Inasmuch as the issue is settled, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and pronounced in the open Court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

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

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