CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>ALLAHABAD</u>

REGIONAL BENCH – COURT NO.I

Excise Appeal No.71147 of 2018

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APPL-1902 & 1903-17-18 dated 26/03/2018 passed by Commissioner (Appeals), Goods & Central Tax, Noida)

M/s Jindal Pipes Ltd. **.....Appellant**

VERSUS

Commissioner of CGST, Noida **.....Respondent**

<u>APPEARANCE:</u>

Shri Rajesh Chibber, Advocate for Appellant
Shri Pawan Kumar Singh, Authorized Representative for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING : 23 May, 2019
DATE OF DECISION : 23 May, 2019

FINAL ORDER NO.<u>71155/2019</u>

ARCHANA WADHWA

After hearing both the sides, we find that the issue involved in the present appeal is as to whether the cenvat credit of service tax paid on payment made to commission agent or consignment agents is available to the assessee or not. Commissioner (Appeals) while rejecting the appeals of the assessee has referred to the earlier order passed by the Tribunal in respect of the same assessee. However, it is seen that the earlier Order-In-Appeal relied by the Commissioner (Appeal) stands set aside by the Tribunal in the case of M/s Jindal Pipes Ltd. V/s Commissioner, CGST, Noida vide Final Order No.70726 of 2019 dated 14 March, 2019.

2. Accordingly, by following the above order of the Tribunal in the assessee's own case, 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)

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