CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

SINGLE MEMBER BENCH
COURT NO. I

APPEAL NO. E/60065/2018

[Arising out of Order-in-Appeal No.-LUD-EXCUS-001-APP-119-17-18 dated 31.10.2017 passed by the Commissioner of Central Excise (Appeals), Ludhiana]

Date of hearing/decision: 02.04.2018

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

M/s Rico Castings Ltd.	:	**Appellant(s)**
VS		
C.C.E. & S.T.-Ludhiana	:	**Respondent(s)**

Appearance:
Present for the Appellant(s): Sh. Kulvinder Singh
Present for the Respondent(s):Sh. Tarun Kumar

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

FINAL ORDER NO. 62017 /2018

***Per :* Ashok Jindal**

The short issue involved in the matter is that whether the appellant is entitled to avail Cenvat Credit on outward transportation services or not?

2. Heard the parties, considering the fact that the issue came up before the Hon'ble Apex Court in the case of Ultra Tech Cement Ltd. in Civil Appeal no. 1126/2016 wherein vide order dated 01.02.2018. The Hon'ble Apex court held that where outward transportation service is not available after 01.03.2008. In view of the decision of

the Hon'ble Apex court in the case of Ultra Tech Cement Ltd. (supra) I hold that in this case post 01.03.2008, appellant is not entitled to avail Cenvat credit on outward transportation service but for the prior period the appellant is entitled to avail Cenvat credit on outward transportation service.

With these observations, appeal is disposed off.

(Order dictated and pronounced in the court)

Ashok Jindal
Member (Judicial)

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